Chapter 10. Main classifications used

10.1 Classifications by industry

Table 140 shows the link between the national accounts' grouping by industry and the NACE Rev. 1. There are four levels for publication of the final national accounts, covering 130, 53, 27 and 9 industries respectively.

Table 140 includes references to Danmarks Statistik's standard grouping at 111-industry level – a level of aggregation not used in the national accounts. The connection between the 111 standard grouping and the most detailed six-digit DK-NACE industries is documented in the publication "*Dansk Branchekode 1993, 2 udgave 1996*" published by Danmarks Statistik, annexes 1 and 2 of which include the aggregation key.

There are two reasons why the national accounts cannot use the 111 standard grouping as their most detailed level of publication. Firstly, it does not match the functional breakdown of construction in the national accounts, and secondly, within some of the 111 groups, the national accounts need to separate market activity and output for own use from (other) non-market activity.

Table 140 Industry groupings

Groupings 9	27	53	130		Dansk branchekode 1993 (DB93)	
1				**Landbrug, fiskeri og råstofudvinding**		**Agriculture, fishing and quarrying**
	0109			**Landbrug, gartneri og skovbrug**		**Agriculture, horticulture and forestry**
		01109	011009	**Landbrug**	53-standard	**Agriculture**
		01129	011209	**Gartnerier, planteskoler og frugtplantager**	53-standard	**Horticulture, orchards etc.**
		01400	014000	**Maskinstationer, anlægsgartnere mv.**	53-standard	**Agricultural services; landscape gardeners etc.**
		02000	020000	**Skovbrug mv.**	53-standard	**Forestry**
	0500	**05000**	050000	**Fiskeri mv.**	27-standard	**Fishing**
	1009			**Råstofudvinding**		**Mining and quarrying**
		11000	110000	**Udvinding af råolier og naturgas mv.**	53-standard	**Extr. of crude petroleum, natural gas etc.**
		14009	140009	**Udvinding af grus, ler, sten, salt mv.**	53-standard	**Extr. of gravel, clay, stone and salt etc.**
2				**Industri**		**Manufacturing**
	1509	**15009**		**Nærings- og nydelsesmiddelindustri**		**Mfr. of food, beverages and tobacco**
			151000	Slagterier mv.	111-standard	Production etc. of meat and meat products
			152000	Forarbejdning og konservering af fisk og fiskeprodukter	152010-30	Processing etc. of fish and fish products
			153000	Forarbejdning og konservering af frugt og grøntsager	153100-153300	Processing etc. of fruit and vegetables
			154000	Fremstilling af vegetabilske og animalske olier samt fedtstoffer	154100-154300	Mfr. of vegetable and animal oils and fats
			155000	Mejerier og isfabrikker	111-standard	Mfr. of dairy products
			156009	Fremstilling af stivelsesprodukter, chokolade- og sukkervarer mv.	156-157.1584-89	Mfr. of starch, chocolate and sugar products
			158109	Fremstilling af brød, kager og kiks	158110, 158200	Mfr. of bread, cakes and biscuits
			158120	Bagerforretninger	111-standard	Bakers' shops
			158300	Sukkerfabrikker og -raffinaderier	158300	Manufacture of sugar
			159000	Drikkevareindustri	111-standard	Mfr. of beverages
			160000	Tobaksindustri	111-standard	Manufacture of tobacco products
	1709	**17009**		**Tekstil-, beklædnings- og læderindustri**		**Mfr. of textiles, wearing apparel, leather**
			170000	Tekstilindustri	111-standard	Mfr. of textiles and textile products
			180000	Beklædningsindustri	111-standard	Mfr. of wearing apparel; dressing etc. of fur
			190000	Læder- og fodtøjsindustri	111-standard	Mfr. of leather and leather products
	2009			**Træ-, papir- og grafisk industri**		**Mfr. of wood products, printing and publ.**
		20000	200000	**Træindustri**	53-standard	**Mfr. of wood and wood products**
		21009		**Papir og grafisk industri**		**Mfr. of paper prod.; printing and publish.**
			210000	Papirindustri	111-standard	Mfr. of pulp, paper and paper products
			221200	Udgivelse af dagblade	111-standard	Publishing of newspapers
			221309	Udgiver- og forlagsvirksomhed ekskl. dagblade	111-standard	Publishing activities, excluding newspapers
			222009	Trykkerier	111-standard	Printing activities etc.
	2309			**Mineralolie-, kemisk- og plastindustri. mv.**		**Mfr. of chemicals, plastic products etc.**
		23000	230000	**Mineralolieindustri mv.**	53-standard	**Mfr. of refined petroleum products etc.**
		24000		**Kemisk industri**		**Mfr. of chemicals and man-made fibres etc.**
			241109	Fremstilling af industrigasser og uorganiske basiskemikalier	241100, 241300	Mfr. of industrial gases and inorganic basic chemicals
			241209	Fremstilling af farvestoffer, pigmenter samt organiske basiskemikalier	241200, 241400	Mfr. of dyes, pigments and organic basic chemicals
			241500	Fremstilling af kunstgødning	241500	Manufacture of fertilizers etc.
			241617	Fremstilling af basisplast og syntetisk gummi	241600-241700	Mfr. of plastics and synthetic rubber
			242000	Fremstilling af pesticider og andre agrokemiske produkter	242000	Manufacture of pesticides and other agro-chemical products
			243000	Fremstilling af maling, lak, trykfarver mv. samt tætningsmaterialer	243000	Mfr. of paints, printing ink and mastics
			244000	Medicinalindustri	111-standard	Mfr. of pharmaceuticals etc.
			245070	Fremstilling af rengøringsmidler samt øvrige kemiske produkter	245110-247000	Mfr. of detergents and other chemical products

Table 140 (continued) Industry groupings

Groupings 9	27	53	130		Dansk branchekode 1993 (DB93)	
		25000		**Gummi- og plastindustri**		**Mfr. of rubber and plastic products**
			251122	Fremstilling af gummiprodukter samt plastemballage mv.	251100-252200	Mfr. of rubber products and plastic packing goods etc.
			252300	Fremstilling af bygningsartikler af plast	252310-252390	Mfr. of builders' ware of plastic
			252400	Fremstilling af andre plastprodukter	252410-252490	Manufacture of other plastic products n.e.c.
	2600	**26000**		**Sten-, ler- og glasindustri mv.**		**Mfr. of other non-metallic mineral products**
			261126	Glas- og keramisk industri	261100-262600	Mfr. of glass and ceramic goods etc.
			263053	Fremstilling af cement, mursten, tagsten, fliser, kakler mv.	263000-265300	Mfr. of cement, bricks, tiles, flags etc.
			266080	Fremstilling af produkter af beton, cement, asfalt, stenuld mv.	266110-268290	Mfr. of concrete, cement, asphalt and rockwool products
	2709			**Jern- og metalindustri**		**Mfr. of basic metals and fabr. metal prod.**
		27009		**Fremstilling og forarbejdning af metal**		**Mfr. and processing of basic metals**
			271000	Jern- og stålværker	271000	Mfr. of basic ferrous metals
			272030	Forarbejdning af jern og stål	272100-273500	First processing of iron and steel
			274000	Fremstilling af ikke-jernholdige metaller	274100-274500	Mfr. of basic non-ferrous metals
			275000	Støbning af metalprodukter	275100-275400	Casting of metal products
			281009	Fremstilling af byggematerialer af metal	111-standard	Mfr. of construct. materials of metal etc.
			286009	Fremstilling af håndværktøj, metalemballage mv.	111-standard	Mfr. of hand tools, metal packaging etc.
		29000		**Maskinindustri**		**Mfr. of machinery and equipment n.e.c.**
			291000	Fremstilling af skibsmotorer, kompressorer mv.	111-standard	Mfr. of marine engines, compressors etc.
			292000	Fremstilling af maskiner til generelle formål	111-standard	Mfr. of other general purpose machinery
			293000	Fremstilling af landbrugsmaskiner	111-standard	Mfr. of agricultural and forestry machinery
			294009	Fremstilling af maskiner til industri mv.	111-standard	Mfr. of machinery for industries etc.
			297000	Fremstilling af husholdningsapparater	111-standard	Mfr. of domestic appliances n.e.c.
		30009		**Elektronikindustri**		**Mfr. of electrical and optical equipment**
			300000	Fremstilling af kontormaskiner og edb-udstyr	300100-300200	Mfr. of office machinery and computers
			310000	Fremstilling af andre elektriske maskiner og apparater	311010-316290	Mfr. of other electrical machinery and apparatus
			320000	Fremstilling af telemateriel mv.	111-standard	Mfr. of radio and communicat. equipm. etc.
			330000	Fremstilling af medicinsk udstyr, instrumenter, ure mv.	111-standard	Mfr. of medical and optical instrum. etc.
		35009		**Transportmiddelindustri**		**Mfr. of transport equipment**
			340000	Fremstilling af biler mv.	341000-343000	Manufacture of motor vehicles etc.
			351000	Skibsværfter og bådebyggerier	111-standard	Building and repairing of ships and boats
			352050	Fremstilling af transportmidler ekskl. skibe og biler mv.	352000-355000	Mfr. of transport equipment excl. ships, motor vehicles etc.
	3600	**36000**		**Møbelindustri og anden industri**		**Mfr. of furniture; manufacturing n.e.c.**
			361000	Møbelindustri	111-standard	Mfr. of furniture
			362060	Fremstilling af legetøj, guld- og sølvvarer mv.	362100-366390	Mfr. of toys, gold and silver articles etc.
			370000	Genbrug af affaldsprodukter	371000-372000	Recycling of waste and scrap
3	**4009**	**40009**		**Energi- og vandforsyning**		**Electricity, gas and water supply**
			401000	Elforsyning	111-standard	Production and distribution of electricity
			402000	Gasforsyning	111-standard	Manufacture and distribution of gas
			403000	Varmeforsyning	111-standard	Steam and hot water supply
			410000	Vandforsyning	111-standard	Collection and distribution of water
4	**4500**	**45000**		**Bygge- og anlægsvirksomhed**		**Construction**
			450001	Nybyggeri	NR-definition	Construction of new buildings
			450002	Reparation og vedligeholdelse af bygninger	NR-definition	Repair and maintenance of buildings
			450003	Anlægsvirksomhed	NR-definition	Civil engineering
			450004	Materialer til bygnings reparation	NR-definition	Construction materials for own-account repair

Table 140 (continued) Industry groupings

Groupings 9	27	53	130		Dansk branchekode 1993 (DB93)	
5				**Handel, hotel- og restaurationsvirks. mv.**		**Wholesale and retail trade; hotels, restaurants**
	5000	**50000**		**Handel m. biler, autorep., servicestationer**		**Sale and repair of motor vehicles etc.**
			501009	Handel med biler, motorcykler mv.	111-standard	Sale of motor vehicles, motorcycles etc.
			502000	Autoreparation	111-standard	Repair and maintenance of motor vehicles
			505000	Servicestationer	111-standard	Service stations
	5100	**51000**	510000	**Engros- og agenturhandel undt. m. biler**	27-standard	**Ws. and commis. trade, exc. of m. vehicles**
	5200			**Detailh. og reparationsvirks. undt. biler**		**Re. trade and repair work exc. of m. vehicles**
		52109	521090	**Detailhandel med fødevarer mv**.	53-standard	**Retail trade of food etc.**
		52299	522990	**Varehuse og stormagasiner**	53-standard	**Department stores**
		52300	523000	**Apoteker, parfumerier og materialister mv**.	53-standard	**Re. sale of phar. goods, cosmetic art. etc.**
		52419	524190	**Detailhandel m. beklædning og fodtøj**	53-standard	**Re. sale of clothing, footwear etc.**
		52449	524490	**Detailhandel i øvrigt, reparationsvirksomhed mv**.	53-standard	**Other retail sale, repair work**
	5500	**55000**		**Hotel- og restaurationsvirksomhed mv.**		**Hotels and restaurants**
			551009	Hoteller mv.	111-standard	Hotels etc.
			553009	Restauranter mv.	111-standard	Restaurants etc.
6				**Transportvirksomhed, post og telekommunikation**		**Transport, storage and communication**
	6009			**Transportvirksomhed**		**Transport**
		60000		**Landtransport, rørtransport**		**Land transport; transport via pipelines**
			601000	Jernbaner	601000	Transport via railways
			602100	Bustrafik mv., rutefart	602100	Other scheduled passenger land transport
			602223	Taxi- og turistvognmænd	602200-602300	Taxi operation and coach services
			602409	Fragtvognmænd mv., rørtransport	111-standard	Freight transport by road and via pipelines
		61000	610000	**Skibsfart**	53-standard	**Water transport**
		62000	620000	**Lufttransport**	53-standard	**Air transport**
		63000		**Godsbehandling, havne mv., rejsebureauer**		**Support. trans. activities; travel agencies**
			631130	Hjælpevirksomhed i forb. m. transport, rejsebureauvirksomhed	631100-633040	Cargo handling, harbours etc., travel agencies
			634000	Anden transportformidling	634010-634090	Activities of other transport agencies
	6400	**64000**	640000	**Post og telekommunikation**	27-standard	**Post and telecommunications**
7				**Finansieringsvirksomhed mv., forretningsservice**		**Financial intermediation, business activities**
	6509			**Finansierings- og forsikringsvirksomhed**		**Financial intermediation and insurance etc.**
		65000		**Finansieringsvirksomhed**		**Financial intermediation**
			651000	Pengeinstitutter	111-standard	Monetary intermediation
			652000	Realkreditinstitutter mv.	111-standard	Other financial intermediation
		66000		**Forsikringsvirksomhed**		**Insurance and pension funding**
			660102	Livs- og pensionsforsikring	660100-660290	Life insurance and pension funding
			660300	Anden forsikringsvirksomhed	660310-660390	Non-life insurance
		67000	670000	**Servicevirksomhed for finanssektoren mv**.	53-standard	**Activities auxiliary to finan. intermediat.**
	7009			**Udlejning og ejendomsformidling**		**Real estate and renting activities**
		70000		**Ejendomsudlejning og -formidling**		**Real estate activities**
			701109	Ejendomsmæglervirksomhed mv.	7011;7012;7031; 703210	Real estate agents etc.
			702009	Boliger	702010-702030; 703220	Dwellings
			702040	Udlejning af erhvervsejendomme mv.	702040	Letting of non-residential buildings
		71000	710000	**Udlejning undtagen af fast ejendom**		**Renting of machinery and equipment etc.**

Table 140 (continued) Industry groupings

Groupings 9	27	53	130		Dansk branchekode 1993 (DB93)	
	7209			**Forretningsservice mv.**		**Business activities etc.**
		72000		**Databehandlingsvirksomhed**		**Computer and related activities**
			721009	Databehandlingsvirksomhed bortset fra levering af software mv.	721.723-726	Computer activities exc. software consultancy and supply
			722000	Levering af programmel og konsulentbistand i forb. med software	722000	Software consultancy and supply
		73000		**Forskning og udvikling**		**Research and development**
			730001	Forskning og udvikling (markedsmæssig)	NR-definition	Research and development (market)
			730002	Forskning og udvikling (anden ikke-markedsmæssig)	NR-definition	Research and development (other non-market)
		74000		**Rådgivningsvirks. mv., rengøringsvirks.**		**Consultancy etc. and cleaning activities**
			741100	Advokatvirksomhed	111-standard	Legal activities
			741200	Revisions- og bogføringsvirksomhed	111-standard	Accounting, book-keeping, auditing etc.
			742009	Rådgivende ingeniører, arkitekter mv.	111-standard	Consulting engineers, architects etc.
			744000	Reklame og markedsføring	111-standard	Advertising
			747000	Rengøringsvirksomhed	111-standard	Industrial cleaning
			748009	Anden forretningsservice	111-standard	Other business activities
8				**Offentlige og personlige tjenesteydelser**		**Public and personal services**
	7500	**75000**		**Offentlig administration mv.**		**Public administration etc.**
			751100	Generel offentlig administration	111-standard	General (overall) public service activities
			751209	Offentlig sektoradm. bortset fra vedr. erhverv og infrastruktur mv.	7512;7514;7530	Regulation of public service activities exc. for business
			751300	Offentlig administration vedrørende erhverv, infrastruktur mv.	751300	Regulation of and contribution to more efficient operation of business
			752000	Forsvar, politi og retsvæsen	111-standard	Provision of services to the community
	8000	**80000**		**Undervisning**		**Education**
			801000	Folkeskoler	111-standard	Primary education
			802000	Gymnasier, erhvervsfaglige skoler	111-standard	Secondary education
			803000	Videregående uddannelsesinstitutioner	111-standard	Higher education
			804001	Voksenundervisning mv. (markedsmæssig)	NR-definition	Adult and other education (market)
			804002	Voksenundervisning mv. (anden ikke-markedsmæssig)	NR-definition	Adult and other education (other non-market)
	8519	**85109**		**Sundhedsvæsen mv.**		**Health care activities**
			851100	Hospitaler	111-standard	Hospital activities
			851209	Læger, tandlæger, dyrlæger mv.	111-standard	Medical, dental, veterinary activities etc.
	8539			**Sociale institutioner mv.**		**Social work activities**
		85319	853109	**Sociale institutioner mv. for børn og unge**	53-standard	**Social institutions etc. for children**
		85329	853209	**Sociale institutioner mv. for voksne**	53-standard	**Social institutions etc. for adults**
	9009			**Renovation, foreninger og forlystelser mv.**		**Other community, social and personal act.**
		90000		**Renovationsvæsen**		**Sewage and refuse disp. and similar act.**
			900010	Kloakvæsen og rensningsanlæg	900010	Sewage removal and disposal
			900020	Renovation og renholdelse	900020	Refuse collection and sanitation
			900030	Lossepladser og forbrændingsanstalter	900030	Refuse dumps and refuse disposal plants
		91000	910000	**Organisationer og foreninger**	53-standard	**Activities of membership organiza. n.e.c.**
		92000		**Forlystelser, kultur og sport**		**Recreational, cultural, sporting activities**
			920001	Forlystelser, kultur og sport (markedsmæssig)	NR-definition	Recreational, cultural, sporting activities (market)
			920002	Forlystelser, kultur og sport (anden ikke-markedsmæssig)	NR-definition	Recreational, cultural, sporting activities (other non-market)
		93009		**Anden servicevirksomhed**		**Other service activities**
			930009	Servicevirksomhed i øvrigt	9300	Service activities n.e.c
			950000	Private husholdninger med ansat medhjælp	950000	Private households with employed persons

10.2 Classifications of consumption

Table 141 shows the grouping of household consumption in the Danish national accounts and Table 142 the link between the consumption groups at the most detailed 72-level and COICOP at 4-digit level.

Table 141 Consumption groupings

Groupings 13	41	72	Durability		
10	**110**			**Fødevarer**	**Food**
		1110	IV	Mel, gryn, brød og kager	Bread and cereals
		1120	IV	Kød	Meat
		1130	IV	Fisk	Fish
		1141	IV	Æg	Eggs
		1142	IV	Mælk, fløde, yoghurt mv.	Milk, cream, yoghurt etc.
		1143	IV	Ost	Cheese
		1150	IV	Smør, margarine og olie mv.	Butter, oils and fats
		1160	IV	Frugt go grøntsager	Fruit and vegetables except potatoes
		1171	IV	Kartofler mv.	Potatoes etc.
		1181	IV	Sukker	Sugar
		1182	IV	Flødeis, chokolade og sukkervarer	Ice cream, chocolate and confectionery
		1190	IV	Salt, krydderier,supper mv.	Food products n.e.c.
20				**Drikkevarer og tobak**	**Beverages and tobacco**
	120			**Ikke-alkoholiske drikkevarer**	**Non-alcoholic beverages**
		1210	IV	Kaffe, the og kakao	Coffee, tea and cocoa
		1220	IV	Mineralvand og sodavand	Mineral waters, soft drinks and juices
	210			**Alkoholiske drikkevarer**	**Alcoholic beverages**
		2110	IV	Vin og spiritus	Wine and spirits
		2130	IV	Øl	Beer
	220	2210	IV	**Tobak**	**Tobacco**
30				**Beklædning og fodtøj**	**Clothing and footwear**
	310			**Beklædning**	**Clothing**
		3110	HV	Beklædning	Garments and clothing materials etc.
		3140	T	Vask, rensning	Laundering, dry cleaning etc.
	320	3200	HV	**Fodtøj**	**Footwear**
40				**Boligbenyttelse**	**Housing**
	410	4100	T	**Husleje**	**Actual rentals for housing**
	420	4200	T	**Beregnet husleje af egen bolig**	**Imputed rentals for housing**
	430	4300	T	**Reparation og vedligeholdelse af boliger**	**Regular maintenance and repair of the dwelling**
	440			**Tjenester i forb. med boliger**	**Other services relating to the dwelling**
		4410	T	Renovation mv.	Refuse collection, other services n.e.c.
		4430	T	Vand og vandafledningsafgift	Water supply and sewerage services
45	**450**			**Elektricitet og brændsel**	**Electricity, gas and other fuels**
		4510	IV	Elektricitet	Electricity
		4520	IV	Gas	Gas
		4530	IV	Flydende brændsel	Liquid fuels
		4540	IV	Fjernvarme mv.	Hot water, steam etc.
50				**Boligudstyr, husholdningstjenester mv.**	**Furnishing, household equipment etc.**
	510	5100	V	**Møbler og gulvtæpper mv.**	**Furniture, furnishings, carpets etc.**
	520	5200	HV	**Gardiner, sengelinned mv.**	**Household textiles**
	530			**Husholdningsmaskiner mv.**	**Major household appliances and repairs**
		5310	V	Husholdningsmaskiner	Major household appliances
		5330	T	Reparation af husholdningsmaskiner	Repair of major household appliances
	540	5400	HV	**Service, køkkenudstyr**	**Glass, tableware and household utensils**
	550	5500	HV	**Husholdnings- og haveredskaber**	**Tools and equipment for house and garden**

Table 141 (continued) Consumption groupings

Groupings 13	41	72	Durability		
	560			**Andre varer og tjenester til husholdningen**	**Goods and services for routine household maintenance**
		5610	IV	Rengøringsmidler mv.	Non-durable household goods
		5620	T	Hushjælp mv.	Domestic services and home care services
60				**Medicin, lægeudgifter o.l.**	**Medical products, health services**
	610			**Medicin, vitaminer, briller mv.**	**Medical products, appliances and equipment**
		6111	IV	Medicin, vitaminer mv.	Medical and pharmaceutical products
		6112	V	Briller, høreapparater mv.	Therapeutic appliances and equipment
	620	6200	T	**Læge, tandlæge mv.**	**Out-patient services**
	630	6300	T	**Hospitaler, sanatorier**	**Hospital services**
71	**710**	7100	V	**Anskaffelse af køretøjer**	**Purchase of vehicles**
79				**Anden transport og kommunikation**	**Other transport and communication**
	720			**Drift af individuelle transportmidler**	**Operation of personal transport equipment**
		7210	T	Vedligeholdelse af køretøjer	Maintenance and repairs of motor vehicles
		7220	IV	Benzin og olie til køretøjer	Fuels and lubricants
		7240	T	Biludlejning, køretimer mv.	Other services in respect of personal transport equipment
	730	7300	T	**Køb af transportydelser**	**Transport services**
	810	8100	T	**Telefon, telefax og porto mv.**	**Communications**
91				**Fritidsudstyr, underholdning og rejser**	**Recreation and culture**
	910			**Elektronisk fritidsudstyr mv.**	**Audio-visual, photographic and data proc. equipment etc.**
		9110	V	Radio- og tv-apparater mv.	Radio and television sets etc.
		9120	V	Fotoudstyr, videokameraer mv.	Photographic equipment etc.
		9130	V	Pc'ere mv.	Data processing equipment
		9140	HV	Cd'ere, videobånd mv.	Recording media for pictures and sound
		9150	T	Reparation af radio, tv, pc mv.	Repair of a/v and data processing equipment
	920	9200	V	**Musikinstrumenter, både mv.**	**Other major durables for recreation and culture**
	930	9300	HV	**Sportsudstyr, legetøj, kæledyr mv.**	**Other recreational items and equipment**
	940	9400	T	**Forlystelser, tv-licens mv.**	**Recreational and cultural services**
	950			**Bøger, blade, papir mv.**	**Newspapers, books and stationery**
		9510	IV	Bøger, aviser og blade	Books, newspapers and periodicals
		9530	HV	Papir og skriveudstyr mv.	Stationery and drawing materials etc.
	960	9600	T	**Pakkede ferierejser**	**Package holidays**
97				**Andre varer og tjenester**	**Other goods and services**
	970	9700	T	**Undervisning**	**Education**
	981	9810	T	**Udgifter på restauranter mv.**	**Catering**
	982	9820	T	**Udgifter til hoteller mv.**	**Accommodation services**
	991			**Personligt pleje**	**Personal care**
		9911	T	Frisører mv.	Hairdressing salons etc.
		9912	HV	Toiletartikler, barbermaskiner mv.	Appliances, articles and products for personal care
	992			**Personlige effekter**	**Personal effects n.e.c.**
		9921	V	Smykker og ure mv.	Jewellery, clocks and watches
		9922	HV	Kufferter, tasker mv.	Other personal effects
	993			**Sociale foranstaltninger**	**Social protection services**
		9931	T	Plejehjem, dagcentre mv.	Retirement homes, day-care centres etc.
		9932	T	Daginstitutioner for børn	Kindergartens, creches etc.
	994	9940	T	**Forsikring**	**Insurance**
	995	9950	T	**Finansielle tjensteydelser**	**Financial services n.e.c.**
	996	9960	T	**Advokater, andre tjenesteydelser**	**Other services n.e.c.**
99				**Turistbalance**	**Balance of tourism, net**
	998	9980		**Turistindtægter mv.**	**Consumption of non-residents on the economic territory**
	999	9990		**Turistudgifter mv.**	**Consumption of residents in the ROW**

V	Varige		Durable
HV	Halvvarige		Semi-durable
IV	Ikke varige		Non-durable
T	Tjenester		Services

Table 142 Link between consumption grouping and COICOP (continued)

Main group	**Consump-tion group**	**Durability**	**Text**	**4-digit COICOP**
10	**110**		**Food**	
	1110	IV	Bread and cereals	0111
	1120	IV	Meat	0112
	1130	IV	Fish	0113
	1141	IV	Eggs	0114 (part)
	1142	IV	Milk, cream, yoghurt etc.	0114 (part)
	1143	IV	Cheese	0114 (part)
	1150	IV	Butter, oils and fats	0115
	1160	IV	Fruit and vegetables except potatoes	0116
	1160	IV	Fruit and vegetables except potatoes	0117 (part)
	1171	IV	Potatoes etc.	0117 (part)
	1181	IV	Sugar	0118 (part)
	1182	IV	Ice cream, chocolate and confectionery	0118 (part)
	1190	IV	Food products n.e.c.	0119
20	**120**		**Non-alcoholic beverages**	
	1210	IV	Coffee, tea and cocoa	0121
	1220	IV	Mineral waters, soft drinks and juices	0122
20	**210**		**Alcoholic beverages**	
	2110	IV	Wine and spirits	0211
	2110	IV	Wine and spirits	0212
	2130	IV	Beer	0213
20	**220**		**Tobacco**	
	2210	IV	Tobacco	0220
30	**310**		**Clothing**	
	3110	HV	Garments and clothing materials, etc.	0311
	3110	HV	Garments and clothing materials, etc.	0312
	3110	HV	Garments and clothing materials, etc.	0313
	3110	HV	Garments and clothing materials, etc.	0314 (part)
	3140	T	Laundering, dry cleaning, etc.	0314 (part)
30	**320**		**Footwear**	
	3200	HV	Footwear	0321
	3200	HV	Footwear	0322
40	**410**		**Housing**	
	4100	T	Housing	0411
	4100	T	Housing	0412
40	**420**		**Imputed rentals for housing**	
	4200	T	Imputed rentals for housing	0421
	4200	T	Imputed rentals for housing	0422

40	**430**		**Regular maintenance and repair of the dwelling**	
	4300	T	Regular maintenance and repair of the dwelling	0431
	4300	T	Regular maintenance and repair of the dwelling	0432
40	**440**		**Other services relating to the dwelling**	
	4410	T	Refuse collection, other services n.e.c.	0442
	4410	T	Refuse collection, other services n.e.c.	0443
	4410	T	Refuse collection, other services n.e.c.	0444
	4430	T	Water supply and sewerage services	0441
45	**450**		**Electricity, gas and other fuels**	
	4510	IV	Electricity	0451
	4520	IV	Gas	0452
	4530	IV	Liquid fuels	0453
	4540	IV	Hot water, steam, etc.	0454
	4540	IV	Hot water, steam, etc.	0455
50	**510**		**Furniture, furnishings, carpets, etc.**	
	5100	V	Furniture, furnishings, carpets, etc.	0511
	5100	V	Furniture, furnishings, carpets, etc.	0512
	5100	V	Furniture, furnishings, carpets, etc.	0513
50	**520**		**Household textiles**	
	5200	HV	Household textiles	0520
50	**530**		**Major household appliances and repairs**	
	5310	V	Major household appliances	0531
	5310	V	Major household appliances	0532
	5330	T	Repair of major household appliances	0533
50	**540**		**Glass, tableware and household utensils**	
	5400	HV	Glass, tableware and household utensils	0540
50	**550**		**Tools and equipment for house and garden**	
	5500	HV	Tools and equipment for house and garden	0551
	5500	HV	Tools and equipment for house and garden	0552
50	**560**		**Goods and services for routine household maintenance**	
	5610	IV	Non-durable household goods	0561
	5620	T	Domestic services and home care services	0562
60	**610**		**Medical products, appliances and equipment**	
	6111	IV	Medical and pharmaceutical products	0611
	6111	IV	Medical and pharmaceutical products	0612
	6112	V	Therapeutic appliances and equipment	0613
60	**620**		**Out-patient services**	
	6200	T	Out-patient services	0621
	6200	T	Out-patient services	0622
	6200	T	Out-patient services	0623
60	**630**		**Hospital services**	
	6300	T	Hospital services	0630
71	**710**		**Purchase of vehicles**	
	7100	V	Purchase of vehicles	0711

	7100	V	Purchase of vehicles	0712
	7100	V	Purchase of vehicles	0713
	7100	V	Purchase of vehicles	0714
79	**720**		**Operation of personal transport equipment**	
	7210	T	Maintenance and repairs of motor vehicles	0721
	7210	T	Maintenance and repairs of motor vehicles	0723
	7220	IV	Fuels and lubricants	0722
	7240	T	Other services in respect of personal transport equipment	0724
79	**730**		**Transport services**	
	7300	T	Transport services	0731
	7300	T	Transport services	0732
	7300	T	Transport services	0733
	7300	T	Transport services	0734
	7300	T	Transport services	0735
	7300	T	Transport services	0736
79	**810**		**Communication**	
	8100	T	Communications	0810
				0820
				0830
90	**910**		**Audio-visual, photographic and data proc. equipment etc.**	
	9110	V	Radio and television sets etc.	0911
	9120	V	Photographic equipment etc.	0912
	9130	V	Data processing equipment	0913
	9140	HV	Recording media for pictures and sound	0914
	9150	T	Repair of a/v and data processing equipment	0915
90	**920**		**Other major durables for recreation and culture**	
	9200	V	Other major durables for recreation and culture	0921
	9200	V	Other major durables for recreation and culture	0922
	9200	V	Other major durables for recreation and culture	0923
90	**930**		**Other recreational items and equipment**	
	9300	HV	Other recreational items and equipment	0931
	9300	HV	Other recreational items and equipment	0932
	9300	HV	Other recreational items and equipment	0933
	9300	HV	Other recreational items and equipment	0934
	9300	HV	Other recreational items and equipment	0935
90	**940**		**Recreational and cultural services**	
	9400	T	Recreational and cultural services	0941
				0942
				0943
90	**950**		**Newspapers, books and stationery**	
	9510	IV	Books, newspapers and periodicals	0951
	9510	IV	Books, newspapers and periodicals	0952
	9530	HV	Stationery and drawing materials etc.	0953
	9530	HV	Stationery and drawing materials etc.	0954
90	**960**		**Package holidays**	
	9600	T	Package holidays	0960
98	**970**		**Education**	

	9700	T	Education	1010
	9700	T	Education	1020
	9700	T	Education	1030
	9700	T	Education	1040
	9700	T	Education	1050
98	**981**		**Catering**	
	9810	T	Catering	1111
				1112
98	**982**		**Accommodation services**	
	9820	T	Accommodation services	1120
98	**991**		**Personal care**	
	9911	T	Hairdressing salons etc.	1211
	9912	HV	Appliances, articles and products for personal care	1212
	9912	HV	Appliances, articles and products for personal care	1213
98	**992**		**Personal effect n.e.c.**	
	9921	V	Jewellery, clocks and watches	1231
	9922	HV	Other personal effects	1232
98	**993**		**Social protection services**	
	9931	T	Retirement homes, day-care centres etc.	1240 (part)
	9932	T	Kindergartens, crèches etc.	1240 (part)
98	**994**		**Insurance**	
	9940	T	Insurance	1251
	9940	T	Insurance	1252
	9940	T	Insurance	1253
	9940	T	Insurance	1254
	9940	T	Insurance	1255
98	**995**		**Financial services n.e.c.**	
	9950	T	Financial services n.e.c.	1262
				1261
98	**996**		**Other services n.e.c.**	
	9960	T	Other services n.e.c.	1270
99	**998**		**Consumption of non-residents on the economic territory**	
	9980		Consumption of non-residents on the economic territory	
99	**999**		**Consumption of residents in the ROW**	
	9990		Consumption of residents in the ROW	

Chapter 11. Main data sources used

11.1 Sources for the output-based estimate of GDP

Declaration of contents*, accounting statistics

0 Administrative information about the statistical product

0.1 Name
Accounting statistics

0.2 Heading
General economic statistics

0.3 Responsible authority, office, person, etc.
Business Structure Division
Bjarne Moesgaard, tel. (+45) 39 17 31 78, e-mail: bmo@dst.dk

0.4 Purpose and history

The statistics are intended as an indicator of the activity level and of the structure of the Danish business sector. They should be seen as a primary source of financial data for analytical studies of Danish business enterprises, and are an essential input to the Danish national accounts statistics. They provide the bulk of Denmark's contribution to Eurostat's structural business statistics at European level.

Previously, Danmarks Statistik produced questionnaire-based accounting statistics covering manufacturing industries, construction and the distributive trades. Apart from those for manufacturing, these statistics were discontinued after a new tax reporting system, called SLS-E, was introduced in 1986, whereby Danish business enterprises were ordered to submit to the tax authorities a standardised list of items from their accounts. A few years later, the list of items was cut drastically and many firms were exempted from the system, so it became necessary to reintroduce statistical questionnaires and use the SLS-E data as a supplement only, otherwise it would not have been possible to satisfy national and Eurostat requirements in the field of accounting information.

The new type of business accounting statistics started with the reference year 1994, covering construction and retail trade at the enterprise level. Manufacturing was added from 1995, when the former type of statistics for that sector was discontinued.

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* With acknowledgements to the translators of the "Declarations of contents" on Danmarks Statistik's website, on which the English version of this Chapter is based.

Wholesale trade was added from 1998 and the remaining private secondary and tertiary industries ("urban industries") from 1999.

Results are published annually at firm level, and as from 1995 accounting statistics have also been published annually in a regional breakdown relating to workplaces.

0.5 Users and application

Users: public authorities, Eurostat, employers' and employees' federations, private firms, politicians, economists, journalists and students.

Applications: studies of business economics and geographical analyses. The primary data are a key input for the Danish national accounts.

0.6 Sources

- Questionnaires
- *Told- og Skattestyrelsen* [Central Customs and Tax Administration] (SLS-E data)
- Danmarks Statistik's business register

Lægemiddelstyrelsen [The Drugs Administration Agency] for pharmacy accounts.

0.7 Legal authority for data collection

Act on Danmarks Statistik (Act No 599 of 22 June 2000).

0.8 Response burden

For 1999, the response burden for enterprises reporting data for the accounting statistics was estimated at 3.9 man-years.

0.9 EU Regulation

Council Regulation No 58/97 concerning Structural Business Statistics. This requires the EU countries to send Eurostat information on turnover, value added, employment, wages and salaries, investment, etc. In Denmark, the bulk of this information is obtained from the accounting statistics.

1 Contents

1.1 Description of contents

The statistics cover construction and retail trade from the reference year 1994 (from 1995 at establishment, i.e. workplace, level). The coverage was extended to manufacturing from 1995, to wholesale trade from 1998, and to the remaining urban industries from 1999. Prior to 1999, another type of accounting statistics was published as well (see under *SLS-E-based accounting statistics*).

The statistics are essentially aggregations of items from the annual accounts of business enterprises, notably from the profit and loss account, the balance sheet and the statement of fixed assets, at firm, workplace and kind-of-activity unit levels.

Detailed accounting items are included, e.g. turnover, purchases, costs, profits, assets, liabilities and capital formation. The most important distribution variables are branch, form of ownership, size group and geography.

The source material is processed so that detailed accounting information is calculated for all individual enterprises and their workplaces, and the statistics can easily yield alternative breakdowns in addition to the tables published.

1.2. Statistical concepts

Accounting items:

These are derived from the accounts of the enterprises and include turnover, various types of costs, consumption of goods, assets, liabilities and capital formation.

Kind of activity:

The basic statistics include the 6-digit code numbers found in the Danish classification DB93. For publishing purposes, however, the most detailed level consisting of 111 standard groups is used.

Form of ownership:

Legal form of ownership, such as sole traders, partnerships, limited liability corporations, etc.

Size groups:

The size groups may refer to employment in terms of full-time equivalents (man-years). The most frequently used categories are 0-9, 10-19, 20-99 and 100+ persons in employment.

Regions:

The regions used when publishing the accounting statistics at workplace level are the Danish counties ("*amter*").

2 Time

2.1 Reference period

The accounting statistics for a given year t are based on accounts closing in the period 1 May (year t) to 30 April (year t + 1).

2.2 Date of publication

The statistics at both firm and workplace levels (accounting statistics broken down by region) are published once a year. They appear a good year after the end of the latest accounting period, and are scheduled to appear within 12 months of the end of the reference year.

2.3 Punctuality

1997 and 1998 statistics at both firm and workplace levels were published approximately 14 months after the end of the reference year.

2.4 Frequency

Annual.

3. Accuracy

3.1 Overall accuracy

The accounting statistics are a reliable indicator of the activity level and of the structure of the Danish business sector. The highest data quality is achieved at firm level, primarily because the firms prepare their annual accounts at that level. But at workplace level, too, the published results for major activity groups and for counties are deemed to be reliable in spite of some elements of uncertainty.

Remarks on data sources:

A. The information which Danmarks Statistik collects directly from the enterprises using questionnaires (or extracts from specified accounts which the enterprises send in) is the most detailed. The questionnaire is modelled on the list of items set out in the Danish annual accounts legislation and the information collected is subject to error detection and verification procedures. When the data are keyed in, they are checked for accounting inconsistencies, and warning messages are written out if significant deviations are found when they are checked against the previous year's data or with figures for other enterprises in the same stratum (form of ownership/activity/size group). These errors or improbable information are checked and corrected, where necessary via contacts with the respondents. The resulting data must be regarded as highly reliable. In terms of turnover, this group (including firms in B below) accounted for 67 % of the total for 1998.

B. All Danish pharmacies must submit a standardised set of accounts to *Lægemiddelstyrelsen,* which sends copies to Danmarks Statistik. On some points, the pharmacy accounts differ from the items on Danmarks Statistik's questionnaire, but it is possible to estimate the missing data, so the overall quality is high.

C. The SLS-E system does not comprise as many items as Danmarks Statistik's questionnaire, but the quality of the data is regarded as high, because they are used for individual tax assessment. By stratified imputation, the data aggregates of the SLS-E system are distributed among the more detailed items, and in the opinion of Danmarks Statistik the resulting item values are reasonably reliable for profit and loss accounts as well as balance sheets. However, the SLS-E system does not include information about investment (spending on fixed capital). The enterprises covered by the SLS-E system accounted for 23 % of total turnover in 1998.

D. Enterprises not covered by the questionnaire information and not included in the SLS-E figures are included via stratified imputation based on employment size groups, but this method yields results with large margins of error. However, the firms of the "remainder" population accounted for only 10 % of turnover in the 1998 survey, so the negative effect on the overall quality of the accounting statistics is limited.

3.2. Sources of inaccuracy

Some items on the statistical questionnaire go beyond the level of disclosure prescribed by the annual accounts legislation. A case in point is the question concerning expenditure on fuel and energy. In those cases it may be more difficult or more trouble for the enterprises to provide the information requested, and it is likely that some underreporting occurs.

Investment is another subject which is not itemised in the annual accounts, but information on the subject can be deduced from a separate table in the notes to the accounts. So investment, too, could be underreported to some extent by those respondents who fill in and return the questionnaires. Moreover, no investment information is available for the firms of the SLS-E and the "remainder" groups, which means that for them the investment estimates are not entirely reliable.

The accounting statistics are less reliable at workplace level than at firm level because the allocation procedures are based on assumptions. But despite this the published results for major activity groups and for counties are deemed to be reliable.

3.3 Measures of accuracy

No measures of uncertainty have been calculated, since this is simply a random sample.

4 Comparability

4.1 Comparability over time

At firm level, comparable statistics (time series) are available from 1994 for construction and retail trade and from 1995 for manufacturing.

The previous type of accounting statistics for manufacturing, which ended with the year 1994, covered all manufacturing enterprises with 20 or more employees. The new type of accounting statistics covers all enterprises irrespective of size. Consequently, the two types of statistics are not directly comparable.

At workplace level, comparable statistics are available from 1995 for construction, retail trade and manufacturing.

4.2 Comparability with other statistics

The new type of accounting statistics is largely comparable at firm level with the SLS-E-based accounting statistics. Danmarks Statistik also publishes statistics on various subjects related to business accounts, notably turnover, manufacturers' sales of commodities, and short-term statistics of order books and sales. However, these statistics are not directly comparable with the accounting statistics, because of differences in units, coverage or concepts.

4.3 Consistency of provisional and final statistics

No provisional results are published.

5 Accessibility

5.1 Forms of dissemination

The statistics are first published in *Nyt fra Danmarks Statistik* [News from Danmarks Statistik] and subsequently with more detail in *Generel erhvervsstatistik* [General economic statistics] in the series *Statistiske Efterretninger* [Statistical News]. Summaries are given in the *Statistisk Årbog (Statistical Yearbook)* and in the *Statistisk Tiårsoversigt (Statistical Ten-Year Review)*. In 2001, the new accounting statistics are expected to be input into in *Danmarks Statistikbank*.

5.2 Basic material: storage and usability

The survey data are organised in annual files comprising a complete set of accounting items for every single firm covered by the statistics. This allows for a good deal of flexibility as regards use, not least for user services. There are also files ("sum files") containing aggregations for activities, forms of ownership, size groups and regions.

5.3 Documentation

A description of concepts and methods is available each year in the article published in the *Statistiske Eferretninger* series. In-depth documentation will be available during 2000/2001 in Danmarks Statistik's TIMES system.

5.4 Other Information

For more information (in Danish) regarding the questionnaire, accounting concepts, etc, see:
Regnskabsstatistik 1998 (*Generel erhvervsstatistik 2000:10)* and
Regionalfordelt regnskabsstatistik 1998 (Generel erhvervsstatistik 2001:12).

Declaration of contents, SLS-E-based accounting statistics

0 Administrative information about the statistical product

0.1 Name
SLS-E-based accounting statistics

0.2 Heading
General economic statistics

0.3 Responsible authority, office, person, etc.
Business Structure Division
Bjarne Moesgaard, tel. 39 17 31 78, e-mail: bmo@dst.dk

0.4 Purpose and history

The statistics are intended as an indicator of the activity level of the Danish business sector. They form the basis for analytical studies of Danish businesses, for business policy decisions and for assessing the outcome of those policies. They are also an essential input to the Danish national accounts.

Since 1986, Danish enterprises have been obliged to submit to the tax authorities a standardised list of items from their accounts (the SLS-E system). As from the 1988 accounting year, this information formed the basis for the SLS-E-based accounting statistics, which cover (virtually) all the urban industries. Since, over the years, the list of items has been cut drastically and many firms have been exempted from the system, in accounting year 1994 new statistics were set up (see "Accounting statistics"), in which the information from the SLS-E system was supplemented by information from questionnaires which Danmarks Statistik itself sends out. As from 1999, these statistics are intended to cover all urban industries and from then on replace the SLS-E-based accounting statistics altogether. During the transition period, the results for the branches covered by the new accounting statistics are included in the SLS-E-based accounting statistics.

0.5 Users and application
Users: public authorities, Eurostat, employers' and employees' federations, private firms, politicians, economists, journalists and students.

Applications: studies of business economics. The primary data are also a key input for the Danish national accounts.

0.6 Sources
– *Told- og Skattestyrelsen* [Central Customs and Tax Administration] (SLS-E data), questionnaires and Danmarks Statistik's business register.

0.7 Legal authority for data collection
Act on Danmarks Statistik - cf. Consolidated Act No 599 of 22 June 2000.

0.8 Response burden
No separate response burden, since all the information comes from other sources.

0.9 EU Regulation

Council Regulation No 58/97 concerning Structural Business Statistics.

1 Contents

1.1 Description of contents
The statistics provide information on the firms' results and balance sheets divided by branch and form of ownership.
The most important items are turnover, wages and salaries, consumption of goods, profit/loss for the year, assets and liabilities.

1.2 Statistical concepts
Accounting items:
See 1.1 above.

Kind of activity:
Defined on the basis of the six-digit branch numbers in *Dansk Branchekode 1993 (DB93)*. Normally calculated and published at the 111 standard grouping level.

Form of ownership:
Legal forms of ownership, i.e. corporations with share capital, private companies, cooperative societies and sole proprietorships, etc.

2 Time

2.1 Reference period
For any given year (year t), the accounting statistics are based primarily on accounts which closed during the period 1 April (year t) to 31 March (year t+1), but the method of grossing up aims to ensure that the statistics cover the calendar year.

2.2 Date of publication
The statistics are published annually around 18 months to 2 years after the calendar year.

2.3 Punctuality

The date of publication in *Statistike Efterretninger* may vary from year to year, since the data and method of grossing up assume that various other statistics are completed.

2.4 Frequency

Published once a year.

3 Accuracy

3.1 Overall accuracy

There is a certain amount of uncertainty, especially in the case of those branches which are based solely on returns to the tax authorities, primarily because some firms are exempt from reporting. Those which do report are therefore not totally representative of all firms.

3.2 Sources of inaccuracy

Various firms are exempt from reporting standardised accounting information to the tax authorities. As from the accounting year 1991, the most important exemptions are:

- firms with net turnover under DKK 500 000 during the present or previous income year;
- corporations quoted on the stock exchange;
- ordinary partnerships;
- firms which started up or ceased trading during the income year.

In general, the firms submitting figures cover at least half of total turnover, but this figure conceals wide variations from one branch to another. Attempts are made to collect information from other sources on firms which do not report but which carry a good deal of weight in a given branch.
The grossing up for missing firms is based primarily on VAT turnover information, which we try to collect at firm level. Since aggregate VAT turnover amounts covering more than one firm may be reported, there is a certain amount of uncertainty about the breakdown of these amounts at firm level. For areas where there are partial or total exemptions from VAT, other methods of grossing up have to be used, with varying degrees of uncertainty.
The quality of the information from the firms submitting reports must generally be considered high, but some of the information, such as the breakdown of wages and salaries into production and administration, is a rough estimate.

3.3 Measures of accuracy

No statistical uncertainty measures have been calculated.

4 Comparability

4.1 Comparability over time

The statistics have been produced as from the 1988 accounting year. Changes with effect from 1991 as regards who has to submit returns to the tax authorities and at what level of detail, changes in branch coding as from 1993 and the inclusion of the questionnaire-based information from the new accounting statistics as from 1995 will affect comparability over time, however.

4.2 Comparability with other statistics

For those branches which are covered by the new accounting statistics, the two sets of statistics are comparable where items are defined in the same way. Other business statistics, in particular on VAT sales, are used for the grossing up, but the accounting statistics are not comparable with the other business statistics owing to differences in the delimitation of units, degree of coverage and definitions.

4.3 Consistency of provisional and final statistics

No "provisional" figures are worked out.

5 Accessibility

5.1 Forms of dissemination

Generel erhvervsstatistik (*Statistiske Efterretninger*) and *Danmarks Statistikbank*.
Annual publications: *Statistisk årbog.*

5.2 Basic material: storage and usability

The primary material and totals data are kept on tape and disk. It is possible to produce more detailed statistics ad hoc, at DB93 branch level, for example.

5.3 Documentation

The individual years are described in an article in *Statistiske Efterretninger*.

5.4 Other information

For further information on accounting items etc, reference should be made to
Generel erhvervsstatistik 2000:16 (Statistiske Efterretninger).

Declaration of contents, public sector finance

0 Administrative information about the statistical product

0.1 Name
Public sector finance

0.2 Heading
Public Finance

0.3 Responsible authority, office, person, etc.
Public Finances and Prices
Carsten Petersen, tel. 39 17 34 61, e-mail: cpe@dst.dk
Martin Brun-Fuglsang, tel. 39 17 34 54, e-mail: mbn@dst.dk

0.4 Purpose and history
The statistics aim to provide both information on activities owned or effectively controlled by general government and a picture of an economic area known as *the public sector*. The statistics thus include data on general government, and aim to produce statistical information on the whole of the public sector.

The statistics were first published in March 1998 for a five-year period (1992-1996).

0.5 Users and application
The users are expected to be financial ministries, interest groupings, politicians and the general public.

There is currently a small amount of service activity in the statistical sphere.

0.6 Sources
Central and local government (municipal) accounts. Accounting reports from around 250 enterprises and from two industry organisations (*Danske Energiselskabers Forening* and *Danske Varmeværkers Forening*).

0.7 Legal authority for data collection
Act on Danmarks Statistik, §8 (1), cf. Consolidated Act No 599 of 22 June 2000.

0.8 Response burden
Large accounting questionnaire: 240 minutes a year.
Small accounting questionnaire: 120 minutes a year.

0.9 EU Regulation

EU: Reg. 2223/1996
EU: Reg. 58/1997.

1 Contents

1.1 Description of contents

The statistics are processed for national accounts purposes to show the institutional distribution of activities carried out by publicly owned enterprises, both in total and divided into industry groups. There is also an institutional and sectorised breakdown of the total public sector into general government, public quasi-corporate enterprises and public corporations. *Inter alia,* production and generation of income accounts are produced, i.e. output, value added, gross factor income and gross operating surplus.

1.2 Statistical concepts

Units and population:
All public quasi-corporate enterprises are included in these statistics, along with public corporations. The aim is 100% coverage, so that information is available on the whole of the public corporate sector.

Variables:
Definition of gross fixed capital formation:

Acquisition of new fixed assets
+ purchases of existing buildings (net)
= *gross fixed capital formation*

Definition of gross factor income:

Output – intermediate consumption
= *Gross value added*

Gross value added + taxes on production (net)
= *Gross factor income*

Definition of net figures:

Gross – consumption of fixed capital
= *net*

DB93 groupings:

Breakdowns by branch are based on *Dansk Branchekode 1993*, the aim being the six-digit DB93 code level. However, for reasons of confidentiality it is sometimes necessary to group DB93 codes and in some cases they are lumped together into a larger grouping because they include only a few public enterprises:

- Agriculture, fishing and quarrying, together with manufacturing: 011110-145000, 151110-372000

- Electricity, gas and water supply: 401000-410000
- Construction, and wholesale and retail trade, hotels and restaurants: 451100-455000, 501010-555200
- Transport, storage and communication: 601000-642000

of which:
- Transport via railways: 601000
- Other scheduled passenger land transport: 602100
- Traffic and fishing harbours and yachting harbours: 632210, 632220
- Airports etc.: 632300
- Financial intermediation, business activities and public and personal services: 651100-950000, 990000

of which:
- Sewage plants, refuse collection and refuse dumps: 900010-900030.

Grouping by unit:

- *General government*: Those authorities and institutions which are included in central and local government (municipal) accounts, plus the Danish national church and social funds. Some institutions which are financed mainly via public funds and produce public services are also included, even though they are officially private and have their own accounts.
- *Public quasi-corporate enterprises*: The accounts are integrated with the central and local government accounts, but they can be split into independent units. They are therefore public institutional units. The general government sector controls these corporations and has the corresponding statutory obligations, as well as covering the corporations' operating deficit or receiving any surplus. Output is market, i.e. income from sales accounts for at least 50% of current operating expenditure.
- *Public corporations*: These are organised under private law in the form of corporations or quasi-corporations. Government has control over them and/or owns more than 50% of the enterprise. Control may be exercised on a legal basis, for example, or it may be laid down that a fixed percentage of the members of the board of directors have to be appointed by government.

2 Time

2.1 Reference period

The figures refer to a given accounting year. Where this is not the same as the calendar year, it has been decided that if more than half of the accounting period is included in a calendar year, that calendar year is chosen as the accounting year.

2.2 Date of publication

The statistics are published annually at the end of the year after closure of a given accounting period.

2.3 Punctuality

This cannot be determined at present, as the statistics are comparatively new.

2.4 Frequency

Annual statistics.

3 Accuracy

3.1 Overall accuracy

Overall reliability is considered to be high, since many branches have 100% coverage. However, there may be an uncertainty factor in reporting errors and the grossing up for branches which are not covered 100%.

3.2 Sources of inaccuracy

Degree of coverage:

The aim is full coverage, but this may be difficult. However, the difficulties are minimised by annual checks of the population against various sources (such as an extract from the business register or information from the Ministry of the Interior on corporations which are in joint local authority ownership)

Collection/measurement:

Central and local government accounts and questionnaire reporting. The questionnaire used and the notes on completion are available. Individual items of accounting information are adjusted to national accounts terminology and therefore do not comply in full with the Annual Accounts Act. In addition, public corporations at present have various kinds of accounting methods, which makes for some degree of uncertainty in the figures reported.

Processing:
The incorrect classification of accounting items is a possible source of error, but attempts are made to minimise this by comparing accounting information from a given year with information from previous years. If it is deemed necessary, the enterprise is contacted. Attempts are made further to reduce errors by having the information reported in the previous year added to the form, and there are automatic procedures to check for balancing errors.

3.3 Measures of accuracy
None calculated as yet.

4 Comparability

4.1 Comparability over time
The statistics are comparatively new, and therefore comparability is good, since it is natural for the concepts and methods still to be uniform and in the main to comply with international accounting rules.

4.2 Comparability with other statistics
Comparisons can be made with statistics for general government.

4.3 Consistency of provisional and final statistics
No provisional figures are worked out, but there may be revisions to the previous two years' published figures when the following years' accounting information is reported.

5 Accessibility

5.1 Forms of dissemination
Nyt fra Danmarks Statistik and *Offentlige finanser* (*Statistiske Efterretninger*).

Statistisk tiårsoversigt.

Not reproduced at present in the *Statistisk årbog.*

5.2 Basic material: storage and usability
Figures for public quasi-corporate enterprises are taken directly from the DIOR database for government finance. Public corporations report via the questionnaire, on paper. These forms are stored together with the other information on government finance in the DIOR database and thus original microdata are available in the base.

5.3 Documentation

Further documentation can be found in *Statistiske Efterretninger: Den offentlige sektors finanser*.

5.4 Other information

Declaration of contents, general government finance

0 Administrative information about the statistical product

0.1 Name
General government finance

0.2 Heading
Public finance

0.3 Responsible authority, office, person, etc.
Public Finances and Prices
Karsten Werner Nielsen, tel. 39 17 34 63, e-mail: kwn@dst.dk
Raija Tellervo Oldrup, tel. 39 17 34 56, e-mail: rol@dst.dk

0.4 Purpose and history
The statistics aim to analyse the economic activities of general government as a whole and to show what work is done within the public sector and how the burden is distributed. They also aim to show the interplay between this sector and the rest of the social economy. Thus the national accounts format can be extracted directly from the statistics.
The statistics were first produced in this form in 1975. Figures are available from 1971 inclusive. From 1971 to around 1975, the period 1.4.19xx - 30.3.19xx+1 was used, and as from 1976 the calendar year.

0.5 Users and application
Ministries, political parties, interest groups, local authorities, public and private enterprises and the general public.

There is an ever-increasing amount of service activity in this field, some of it large-scale individual assignments and some in the form of subscriptions, where customers receive detailed tables when new figures are released.

0.6 Sources
Final accounts of central government, counties and municipalities and social security funds. In May there are no figures yet available for quasi-institutions. In the October versions, accounts are available for 19xx-2, whilst 19xx-1 figures are still grossed up.

0.7 Legal authority for data collection
Act on Danmarks Statistik §6.

0.8 Response burden

None.

0.9 EU Regulation

EU: Reg. 2223/1996
EU: Reg. 3605/1993
EU: Dec. 2204/1998.

1 Contents

1.1 Description of contents

The statistics provide information on total general government operating and capital expenditure/income. The balance (net lending/borrowing) is determined. In addition to a breakdown in terms of the real economy, operating and capital expenditure are divided by purpose so that the areas of government commitment can be determined. In addition, there is a breakdown by type of scheme involved within the following categories: taxes and duties, subsidies and transfers.
Provisional accounting figures are produced for the government economy.

1.2 Statistical concepts

Units and population:
The statistics cover units relating to general government, so all authorities producing non-market services are included.

Variable:
Expenditure side
Compensation of employees
Figures cover both direct gross wages and salaries and employer contributions to social schemes, including an imputed pensions contribution corresponding to the value of the pension entitlement which civil servants etc. have accumulated.

Gross fixed capital formation
This is estimated as expenditure on the construction of new buildings and civil engineering projects and for the purchase of transport equipment, other equipment and machinery etc.

Consumption of fixed capital
This is also referred to as depreciation or reinvestment and is an estimate of wear and tear and technical obsolescence of general government production apparatus.

Intermediate consumption
This is defined as purchases of goods and services for current consumption including expenditure on the rental of premises and buildings etc., insurance premiums and indirect taxes and duties paid by government itself. In addition, some acquisitions of durable goods for military uses (weapons systems) are still, by convention, considered to be intermediate consumption.

Capital accumulation
This covers actual capital activities in the general government sector.
It is estimated as:
New fixed capital formation + purchases of buildings (net)
= Gross fixed capital formation

Gross fixed capital formation
+ increases in inventories (net)
+ purchases of land and intangible assets (net)
= Capital accumulation

Capital transfers
These affect either the donor's or the recipient's assets. Examples would be investment grants, certain forms of compensation payment and the writing down of loans and similar payments, which are frequently non-recurrent.

Purchases of buildings, net
These are acquisitions of real estate, where the existing buildings are the most important factor in terms of value, less corresponding sales.

Purchases of land and intangible assets, net
This covers primarily acquisitions of real estate, where the land is the crucial figure, less sales. Also included is expenditure on the permanent acquisition of various exploitation rights.

Increases/decreases in inventories
These consist primarily of purchases of goods for intervention and strategic stocks minus sales from such stocks.

Current transfers
These affect current disposable income. They consist primarily of transfers to households, divided into social transfers such as old-age and early retirement pensions, civil service pensions, daily unemployment benefits, post-employment wages [voluntary early retirement], supplementary benefits, payments for sick leave and maternity leave, children's allowances and rent support and housing allowances. There are also other income transfers such as educational grants, and transfer payments to private institutions, to the Faeroe Islands and Greenland, the EU and the rest of the world.

General government final consumption expenditure
This is estimated from the costs point of view as follows:

Compensation of employees + consumption of fixed capital
= Gross domestic product at factor cost

Gross domestic product at factor cost + intermediate consumption + social benefits in kind
= Output

Output – sales of goods and services
= General government final consumption expenditure.

General government final consumption expenditure, or consumption, covers actual operating activities in the general government sector. Over half of government final consumption expenditure can be broken down by specific persons. The remainder is collective final consumption expenditure.

Also covered are effective or nominal interest and distributed losses on issue prices, as well as expenditure on rents for land and intangible assets. Issue price losses are entered (written down) in line with instalments on loans.

Sales of goods and services
These comprise sales of output. To qualify as sales of goods and services, there must be remuneration in return, and there must be some element of voluntary purchase.

Social benefits in kind
This is the designation for benefits such as health insurance benefits and aids which the general government sector purchases on the market and distributes to households in the form of total or partial payments to market producers for the supply of certain specific products to the households.

Subsidies
These cover all current transfers to enterprises with market output. Total subsidies are divided between public quasi-corporations and private enterprises, as appropriate. They are divided up on the basis of whether they are product subsidies, i.e. distributed pro rata with the output of goods, or other subsidies on production. Coverage of deficits in public quasi-corporations is classified as a product subsidy.

Income side:
Other current transfers
These come from other domestic sectors, the EU and the rest of the world.

Gross operating surplus
This is that share of gross domestic product at factor cost which accrues to government itself. Since the sector's output is estimated from the costs point of view, the remaining income is by definition depreciation, also known as reinvestment or consumption of fixed capital, in general government.

Voluntary contributions to social security schemes
These are contributions which give the person paying them the right to public social security benefits. "Voluntary" means that the contributions are not taxed. Voluntary schemes cover contributions to voluntary health and daily sickness benefit insurance and voluntary contributions to the ATP, primarily from self-employed persons who have voluntarily joined the scheme.

Imputed social contributions
These are from civil servants etc. They correspond to the value of earned pension entitlement which is added to their wages or salaries. In practice, the contribution is calculated as the pension paid out for current pension schemes.

Income from land and intangible assets
This covers essentially payments for the leasing of land, royalties to owners of mineral deposits etc.

Interest income, dividends, etc.
In addition to nominal interest, dividends etc, this item covers revaluation gains minus any losses.

Taxes and duties
These are defined as compulsory payments levied by the general government sector without any link between payment and the acquisition of services. In the general statistics, taxes and duties are broken down by, *inter alia*, kind of tax and national accounts group. The allocation of taxes and duties to the various parts of the national accounts is an attempt to reflect the way in which different kinds of taxes and duties affect the social economy. The taxes and duties are divided into taxes on production and imports, current taxes on income and wealth and capital taxes, and further into fines and compulsory fees as well as compulsory contributions to social security schemes. For the grouping of taxes and duties by kind, only the tax base is taken into account.

Withdrawals from income of quasi-corporations
These are calculated for public quasi-corporate operating companies which feature in public accounts but are not included in general government, such as port authorities and *Finanstilsynet*. Profits are calculated to include depreciation as current expenditure. In addition, the central government share of the *Nationalbank* profits is included.

Statistical measures:
Consolidation:
This statistical procedure ensures that the flows between and within the individual subsectors are balanced. Some of the adjustments are of transfers (such as block grants or refunds) and some are of actual flows (e.g. purchases of goods by one institution from another). There will typically be inconsistencies in the primary statistical data. In the statistical system for public finance, it is assumed that the source of this problem is periodisation, arising from the fact that a single transaction is entered in the accounts in two different accounting periods. The adjustment is always against the local government (municipality) figures.

Grouping by unit:
General government covers those authorities and institutions whose main function is to produce non-market (public) services for collective consumption and/or to distribute society's income and wealth. Non-market services are understood to be those which are either actively controlled by public authorities or are made available free of charge, or virtually so, to the general public or groups comprising members of the general public. In other words, the authority or institution producing non-market services must have its main income from sources other than market sales, i.e. over 50% of its income must come from public transfers etc.

Most of the authorities and institutions producing public benefits are officially also public, i.e. they are integrated (incorporated) into central government, county or municipal accounts. They are therefore referred to as *integrated public institutions*.

There are some institutions, however, which are not integrated into central government, county or municipality accounts but which have their own independent accounts. The national church and social security funds are not covered by central or local government accounts, and are referred to as *non-integrated public institutions*.

Some of the institutions which produce public services are officially private, with independent accounts. The criterion for inclusion in general government is that they are primarily financed by public funds. Private schools, private hospitals etc. would be examples of these officially private but actually public institutions. These are referred to in the national accounts as *quasi-public institutions*.

Grouping by transaction

Real-economy distribution

The purpose of the real-economy distribution by kind is to group general government transactions together according to their effect on the social economy. The social economy is affected by real transactions and income distribution and redistribution transactions. The real transactions aim at public output whilst the income distribution and redistribution transactions are carried out to finance real transactions or to redistribute income or wealth.

Functional breakdown:

The breakdown by function provides information on the purpose of the public expenditure, showing what the kroner from the public purse are used for.

Principal public services

This major group consists of activities which by their very nature are public, i.e. they cannot be carried out by individuals or enterprises. The main group covers, for example, the legislative assembly, local authorities, local and higher executive bodies, major monetary and financial policy activities and the bodies involved, general public-sector staffing policy, centralised buying and selling activities, international relations and police and defence activities. All these activities must be considered to be essential in any organised society.

Social services

This major group covers various services offered to households or individual persons. It covers education, health, social security, various welfare services, housing and the environment as well as cultural, leisure and religious services.

Business economics

This major group covers public activities connected with government monitoring and regulation of industries, with the declared aim of creating a more socially effective use of society's resources. The main group covers activities promoting economic development, providing for regional balance and creating better business and job opportunities.

Expenditure not divided by function
This major group includes primarily interest payments and other costs connected with general government debt. The payment of interest on debts indicates that certain expenditure previously defrayed was financed by taking out loans rather than through current taxation. This expenditure is not linked to current activities and cannot therefore be classified under a particular function with absolute certainty.

Breakdowns of subsidies, taxes and duties and transfers are also published.

2 Time

2.1 Reference period
The statistics include provisional accounting data for the financial year just past and data for previous financial years which have already been published and further processed. The statistics thus contain both provisional and final data.

2.2 Date of publication
The statistics are published twice a year, at the beginning of June and the beginning of November of the year following the end of the financial year in question.

2.3 Punctuality
The statistics are generally published on schedule.

2.4 Frequency
Annual publication.

3 Accuracy

3.1 Overall accuracy
Statistical accuracy is generally very high.

3.2 Sources of inaccuracy
Misclassification due to insufficient information about the content of a given account.

In provisional accounts, VAT is divided at the level of accounting items.

In both the May and the October versions, provisional tax estimates are used.

Subsidy accounts may be classified with some inaccuracy, since it is not always possible to define the recipient of the subsidy.

3.3 Measures of accuracy
No measures have been calculated.

4 Comparability

4.1 Comparability over time
The data are comparable according to the ESA 95 from 1988 onwards.

4.2 Comparability with other statistics
The figures are fully comparable with other statistics in the national accounts because they comply with international standards, i.e. the ESA 95 and the SNA 93.

4.3 Consistency of provisional and final statistics
There are both provisional and final data for accounts-based statistics.

5 Accessibility

5.1 Forms of dissemination
Nyt fra Danmarks Statistik and O*ffentlige finanser* (*Statistiske Efterretninger*) as well as *Danmarks Statistikbank*.
Annual publications: *Statistisk årbog* and *Statistisk tiårsoversigt*.

5.2 Basic material: storage and usability
Data are stored in the DIOR database for public finance.

5.3 Documentation
Further documentation can be found in *Statistiske Efterretninger* and in SU46 for documentation on the main revision.

5.4 Other information

Declaration of contents, accounting statistics for shipping

0 Administrative information about the statistical product

0.1 Name
Accounting statistics for shipping

0.2 Heading
Service sector

0.3 Responsible authority, office, person, etc.
Service sector
Christian Ørsted Brandt, tel. 39 17 31 15, e-mail: cbr@dst.dk
Kjestine Jørgensen, tel. 39 17 32 56, e-mail: kjo@dst.dk

0.4 Purpose and history
The purpose of the statistics is to illustrate the level of and changes in gross earnings by shipping companies from shipping activities.
The statistics have been published since 1967.

0.5 Users and application
Users:
Ministries, organisations and private enterprises.
Some of the data collected are included in the balance of payments statistics.

Purpose:
Market surveillance and the formulation of transport policy.

0.6 Sources
Accounting data are collected on an annual basis from the entire population of privately owned shipping companies with a minimum total tonnage of 250 GT.

0.7 Legal authority for data collection
Act on Danmarks Statistik, cf. Consolidated Act No 599 of 22 June 2000.

0.8 Response burden
0.4 man-years.

0.9 EU Regulation
None.

1 Contents

1.1 Description of contents

The statistics aim to show the level of and changes in gross earnings by shipping companies from shipping activities.
The most important variables are: gross freight entered, time charter earnings and other earnings from shipping activities, operating costs, administrative costs and gross earnings.

1.2 Statistical concepts

Population

The statistics cover privately-owned shipping companies with a minimum gross tonnage of 250 GT.

Definitions

Gross tonnage is an abstract concept that expresses the volume of all covered holds in the ship.

Time charter earnings are earnings from the leasing of ships.

Earnings from passenger transport include earnings from the sale of tickets for passengers and the transport of motor vehicles as well as from restaurant and kiosk sales, etc.

Other earnings include those from insurance, salvage operations, towing, forwarding of goods etc. provided the shipping firm includes such earnings in its annual accounts. Earnings from offshore search activities are included on a net basis (i.e. gross earnings less costs).

Operating costs, like earnings, are exclusive of VAT. Bonuses, discounts, etc. are also deducted.

Direct costs include the cost of loading and unloading and expenditure on harbour, customs and shipping dues. Also included are goods consumed in own restaurants and shops on board.

Salaries etc. for staff on board comprise holiday allowances, subsistence allowances and bonuses as well as wages and salaries.

Other staffing expenditure covers, *inter alia*, statutory or other contributions and payments to social funds, pensions, the ATP and to medical and other health schemes.

Time charter salaries are expenses for the leasing of tonnage.

Other operating expenditure consists of insurance, repairs and maintenance, certain commissions and the forwarding of goods, etc.

Administrative costs consist of wages and salaries and other staffing costs for administrative staff, plus other administrative costs such as rent (paid or estimated), office expenses, marketing, fees paid to managing owners, lawyers and accountants.

Gross earnings are calculated as gross income less operating and administrative costs.

2 Time

2.1 Reference period
Accounting year, which for most shipping firms is the calendar year.

2.2 Date of publication
The statistics are published annually, approximately 300 days after the end of the year, in *Statistiske Efterretninger*, in the series *Samfærdsel og turisme* [Transport and Tourism] (as from January 1999: *Transport*).

2.3 Punctuality
Publication is normally on schedule.

2.4 Frequency
Annual.

3 Accuracy

3.1 Overall accuracy
Total count.

3.2 Sources of inaccuracy

3.3 Measures of accuracy

4 Comparability

4.1 Comparability over time
For the general estimates, the statistics are comparable with previous annual estimates of accounting figures.

4.2 Comparability with other statistics

4.3 Consistency of provisional and final statistics

5 Accessibility

5.1 Forms of dissemination
Nyt fra Danmarks Statistik and *Transport* (*Statistiske Efterretninger*).
Annual publications: *Statistisk årbog*.

5.2 Basic material: storage and usability
The data reported for each shipping company are stored electronically back to 1990.

5.3 Documentation
See details in the publication series *Transport* (*Statistiske Efterretninger*).

5.4 Other information

11.2 Sources for the income-based estimate of GDP

Declaration of contents, establishment-related employment (ERE) statistics

0 Administrative information about the statistical product

0.1 Name
Establishment-related employment statistics

0.2 Heading
General economic statistics

0.3 Responsible authority, office, person, etc.
Business structure
Leif Sten Nielsen, tel. 39 17 38 41, e-mail: lsn@dst.dk

0.4 Purpose and history
The purpose is to produce business statistics containing information on the number of workplaces (establishments) and jobs at the end of November in a breakdown by industry and region.

The ERE statistics have been compiled since 1990, when they replaced the register-based workplace statistics which had been compiled for years 1980-1989. These covered only workplaces with employees. With the introduction of the ERE statistics, information on the self-employed and assisting spouses was added, and thus workplaces with no employees are included in the figures as from 1990. The statistics also include information on socioeconomic status, sex, age and education.

0.5 Users and application
Users: municipalities, counties, ministries, national and international organisations, the press, private enterprises and individuals.
Applications: public and private planning and research.

0.6 Sources
Registers operated by *Told- og Skattestyrelsen* - the *Centrale Oplysningsseddel Register* [Salary Information Register, COR] and the *Centrale Pensions System* (CPS); reports to Danmarks Statistik from local government agencies on their salary payments; Danmarks Statistik's business register; the education classification model (UKM), the employment classification module (AKM) and the register of population statistics.

0.7 Legal authority for data collection

Act on Danmarks Statistik, cf. Consolidated Act No 599 of 22 June 2000.

0.8 Response burden

2.7 man-years in 1999.

0.9 EU Regulation

None.

1 Contents

1.1 Description of contents

The ERE statistics are published annually, giving information on the number of workplaces and the number of jobs as at the end of November, plus figures for full-time equivalent employment and wages and salaries during the year. The workplaces are defined on the basis of Danmarks Statistik's business register on the date of the census. The number of workplaces at the end of November is the number where there were jobs on that date. The jobs may be filled by self-employed persons, assisting spouses or employees.

1.2 Statistical concepts

Units and population:
A workplace (establishment) is defined as an organisational unit of a firm located at a specific address and producing one - or one main - kind of good or service. The ERE statistics cover all workplaces where there are jobs at the end of November. The number of jobs corresponds to a headcount of persons in employment listed in the Central Population Register in year x+1. They may be self-employed, assisting spouses, or employees classified as having primary and/or secondary jobs at the end of November.

Variables:
Workplace variables: size, industry, municipality, form of ownership and sector.
Personal variables: socioeconomic status, education, age and sex.

Statistical measures:
Number of workplaces and of jobs at the end of November plus the number in full-time employment and total wages and salaries during the year.

Groupings:
Size, industry, municipality, form of ownership, sector, socioeconomic status, education, age and sex.

2 Time

2.1 Reference period

Workplaces and jobs at the end of November. Full-time equivalent employment and total wages and salaries during the calendar year.

2.2 Date of publication

The statistics are published annually.

For the 1998 ERE statistics, the publication timelag was 419 days.

2.3 Punctuality

In 1998, the ERE statistics were published on the date announced in advance.

2.4 Frequency

Annual.

3 Accuracy

3.1 Overall accuracy

Most of the data come from the Salary Information Register (COR) and from local government agency salary systems. The data are considered to be of high quality.

3.2 Sources of inaccuracy

The population of employees in central government and private firms included in the ERE statistics is defined on the basis of the Salary Information Register (COR) operated by *Told og Skattestyrelsen*. The quality depends entirely on whether the information forms have been filled in correctly. If an employee's A-income is not entered correctly in cell 13 on the information form, that person will not be included as an employee in the statistics. Conversely, if income is reported in cell 13 whereas it should have been reported in another cell, an employee record will be created incorrectly. .

The individual employee's link with a workplace is also obtained from the COR. Enterprises with more than one workplace must report on the information form a workplace code corresponding to the workplace to which the individual employee is linked. Error searches are carried out to check that this workplace code actually has been reported, and if necessary the enterprises are contacted so that corrections can be made. This will only be done, however, if the enterprise has ten or more forms with missing/incorrect (unknown) workplace codes In other cases, the employees are distributed among the workplaces by imputation, which is not, of course, entirely accurate in every case.

When it has to be decided whether an individual job is valid at the end of November or not, the working periods entered on the information form are used. If the forms come from *Dataløn* or other professional agencies, it is very likely that the periods reported are correct. In other cases, where the forms are filled in manually by the firms surveyed, the quality of this information is not known.

A workplace can be included in the statistics only if it is in the business register. We do not know for sure how many firms there are which actually have more than one workplace but only one recorded in the register. The number is believed to be relatively small, however, partly as a result of various error checking procedures in the workplace project.

Information on employees in municipalities is collected from local government agencies responsible for staff salaries. There is a certain amount of uncertainty about employees working at town halls. It is difficult to make a firm distinction between staff actually working at the town hall and those who are allocated to the town hall because they cannot easily be linked to a more appropriate address (e.g. roadworkers employed by local government). We use the qualification-related (DISCO) pay code of each person in an attempt to shift the jobs away from town halls to alternative (notional) workplaces in the municipality with a branch code other than administration.

3.3 Measures of accuracy

It is not possible to calculate error measures.

4 Comparability

4.1 Comparability over time

The ERE statistics have been compiled since 1990, when they replaced the register-based workplace statistics for reference years 1980 to 1989. These covered only workplaces with employees. The methodology of the workplace statistics was unchanged between 1980 and 1989 and for that period comparability is therefore good.

The introduction of the ERE statistics meant that the self-employed and assisting spouses were added, and thus workplaces with no employees have been included as from 1990. Information about socioeconomic status, sex, age and education was also added. It is not possible to use the new method for previous data. It was therefore decided to compile two register versions of ERE statistics in 1990, one excluding and one including the self-employed and assisting spouses.

In 1993, the Danish classification *Danmarks Statistiks Erhvervsgrupperingskode/ DSE77* was replaced by *Dansk Branchekode 1993*, 1st edition (DB93), and this has affected comparability over time. It was decided to incorporate both branch codes into the 1992 ERE statistics and in databanks there are matrices for 1992 based on both DSE77 and DB93.

4.2 Comparability with other statistics

The ERE statistics are based on the same data as the register-based labour force statistics (RAS), but with some major conceptual differences. The RAS consider only primary employment whereas the ERE statistics include secondary jobs as well. The RAS cover several groups of the self-employed: the AKM [Employment Classification Module] and CRAM [Register of unemployment statistics] self-employed are included only in the RAS. Persons on leave from their jobs at the end of November are included in the RAS but not in the ERE statistics.

Full-time equivalent employment is in principle calculated in the same way for the ERE and the ATP-based employment statistics, but the two sets are not fully comparable. Primary data for the ATP statistics are obtained directly from the pension fund administration agency and the census unit is the SE number, whereas the ERE statistics are calculated at workplace level on the basis of personal information in the COR. This means that there will be differences in the figures for full-time employment by branch.

4.3 Consistency of provisional and final statistics

No provisional results are compiled.

5 Accessibility

5.1 Forms of dissemination

Nyt fra Danmarks Statistik, *Generel erhvervsstatistik* (*Statistiske Efterretninger*) and *Danmarks Statistikbank*.
Annual publications: *Statistisk årbog*

5.2 Basic material: storage and usability

The ERE statistics are based on three workplace registers:

- GEREåå1A: In addition to workplace identification numbers and standard information from the business register, this includes information on jobs at the workplace grouped by sex and socioeconomic status.
- GEREååUDD: In addition to workplace identification numbers and standard information from the business register, this includes information on jobs at the workplace grouped by sex and groups defined in terms of the highest level of vocational training completed.
- GEREååAKHD: In addition to workplace identification numbers and standard information from the business register, this includes information on jobs at the workplace grouped by sex and age as well as by sex and insurance category (full-time or part-time insured).

The record and data descriptions are in Word templates.

5.3 Documentation

The error-searched and processed Salary Information Register (COR) is one of the registers in the report from the Register Committee "*Hovedveje i det personstatistiske registersystem*" [Main roads in the system of registers of personal statistics] of 30 September 1998.

Other than the methodological section in *Statistiske Efterretninger*, no further documentation is available.

5.4 Other information

Reference should be made to *Statistiske Efterretninger, Generel erhvervsstatistik og handel*, 2000:4, which includes a description of the basic data and methods underlying the ERE statistics.

11.3 Sources for the expenditure-based estimate of GDP

Declaration of contents, retail sales (index)

0 Administrative information about the statistical product

0.1 Name
Retail sales (index)

0.2 Heading
Service sector

0.3 Responsible authority, office, person, etc.
Service Sector
Karen Reif Andersen, tel. 39 17 38 81, e-mail: kaa@dst.dk

0.4 Purpose and history
The statistics aim both to obtain a quick overview of developments in an important area of private consumption in Denmark and to measure changes in turnover in the different branches of retail trade.
A retail sales index has been prepared for three main branches since 1939. In 1945, the publication was extended to include 40 branches. As from 1971, seasonally-adjusted quantity indices have been calculated as well. The sample and calculation methods have been revised several times, the most recent revision of the sample dating from 1 January 2000.

0.5 Users and application
This index is of great importance for public and private institutions/enterprises monitoring current business trends. It provides significant input for the national accounts statistics published quarterly by Danmarks Statistik. Eurostat also uses the index. Finally, it is of great interest to many retail trade enterprises, as it allows them to compare their own sales figures with those of their branch as a whole.

0.6 Sources
The index is based on questionnaires completed by the firms in the sample.

0.7 Legal authority for data collection
The index started out as a voluntary survey. The legal basis for collecting the data is currently the Act on Danmarks Statistik, §8.

0.8 Response burden

The respondent burden for 2000 is 2.5 man-years.

0.9 EU Regulation

The index comes under Council Regulation (EC) No. 1165/98 of 19 May 1998 concerning short-term statistics.

1 Contents

1.1 Description of contents

The statistics show in index form changes in current prices for retail sales within 46 different branches. In addition to these value indices, an adapted expression of changes in volume is prepared by converting the value indices into fixed prices on the basis of price inflation. This is not done at branch level, but only for a number of product groups: food and other basic commodities (food, beverages and tobacco and convenience goods), clothing etc. and other consumer goods. For the publication of volume indices for the product groups, a final seasonal adjustment is made, to take account of certain public holidays (e.g. Easter) and of the number of business days in each month.

1.2 Statistical concepts

Units and population. The units in the retail sales index are kind-of-activity units, i.e. those units in the firm whose activity comes within one and the same branch. This means that if there are two or more retail trade outlets in a firm in the same branch, they are treated as a single unit in the statistics. For large firms with retail stores in different branches, each of the branches is split up into units of analysis. The total number of enterprises in the population is approximately 11 000. A test sample is taken from this population and used as the basis for calculating the indices.

Variables. In the questionnaire, the enterprises are asked to divide their sales inclusive of VAT into 1) sales to private individuals and 2) sales to institutions, enterprises and for export. It is sales to private individuals that are defined as retail sales.

Statistical aims. In the publications, the indices in each branch are given as value indices. For the main branch groups, deflated indices and deflated, seasonally adjusted indices are also given.

Groupings. The publication uses the following groupings:
-Discount stores
-Other grocers' shops
-All-night shops
-Supermarkets
-Retail sale of fruit and vegetables
-Retail sale of meat and meat products
-Retail sale of fish, game, crustaceans and molluscs
-Retail sale of bread, cakes and flour confectionery
-Retail sale of chocolate and sugar confectionery
-Retail sale of alcoholic and other beverages

-Retail sale of tobacco products and wine
-Retail sale of cheese
-Other retail sale of food and beverages in specialised stores
-Department stores
-Dispensing chemists
-Perfumery shops
-Chemists (not licensed to dispense medicines)
-Retail sale of textiles
-Retail sale of ladies' clothing
-Retail sale of men's and ladies' clothing
-Retail sale of baby articles and children's clothing
-Retail sale of footwear
-Retail sale of leather goods
-Retail sale of furniture
-Retail sale of carpets
-Retail sale of furnishing fabrics
-Retail sale of kitchen utensils, glass and china
-Retail sale of electric household appliances
-Retail sale of radio and television goods
-Retail sale of records, CDs, cassettes, etc.
-Retail sale of hardware
-Retail sale of building materials
-Retail sale of paints and wallpaper
-Retail sale of books, newspapers and stationery
-Retail sale of watches and clocks
-Retail sale of watches, clocks and jewellery
-Retail sale of spectacles
-Retail sale of photographic equipment
-Gift shops
-Retail sale of sports goods
-Retail sale of toys and games
-Retail sale of bicycles and mopeds
-Florists' shops
-Retail sales via mail order houses.

2 Time

2.1 Reference period

The questionnaires are sent out on the last day of the even months, and questions are asked about sales for each of the previous two months. In the publication, indices are given every second month for each of the two months since the previous publication.

2.2 Date of publication

The statistics are published every other month in *Nyt fra Danmarks Statistik* and *Generel erhvervsstatistik* (*Statistiske Efterretninger*).

Publication time, i.e. the time which elapses between the end of the reference period (the second of the two reporting months) and the publication date in *Nyt* is approximately 40 days.

2.3 Punctuality

The *Efterretninger* article is published around 20 days after the *Nyt* article (cf. point 2.2). It is rare for the actual publishing date to be different from the scheduled date.

2.4 Frequency

Nyt and *Efterretninger* articles are published every other month.

3 Accuracy

3.1 Overall accuracy

The population selected is based on Danmarks Statistik's Central Business Register and the branch codes used therein. It is based on firms whose activities include retailing, but some retail branches are not included in the survey owing to insignificant sales and/or because they are operating under special conditions. The branches not included account for approximately 5% of total turnover in retail trade. Bakers' shops are also covered, despite their branch classification in manufacturing.

3.2 Sources of inaccuracy

- *Coverage*

The total number of enterprises in the population is approximately 11 000. From this population, a sampling frame is selected and used as a basis for calculating the indices. The frame contains those units which generate annual sales of at least DKK 2.5 million inclusive of VAT. It covers approximately 28% of enterprises and 70% of total turnover in firms whose main activity is retailing.

- *Sample/selection*

From the sample, a selection is first made of all enterprises with annual sales in excess of DKK 20 million and all enterprises in branches with fewer than 30 units. The number is around 750 in total.

The remaining sample is based on stratified random selection. The sampling frame is divided into from one to four strata, the intervals being DKK 2.5 to 5 million, 5 to 10 million, 10 to 20 million and 20 million plus. The number of enterprises in the sample in the different branches is determined according to the weight of the branch in terms of numbers of enterprises. The distribution over the individual strata is proportional to total turnover. A minimum of 10 enterprises is selected in each stratum, however, and a minimum of 15 enterprises in each branch.

The total sample comprises approximately 3 000 enterprises.

- *Collection/measuring*

The sales data are obtained from completed questionnaires sent in by the enterprises included in the sample. The questionnaires are sent out shortly after the end of the two-month period for which data are to be submitted. If the questionnaires have not been received within a few days of the deadline, a reminder is sent to the enterprises in question, together with a new deadline. If this deadline is exceeded as well, the enterprises are reminded by telephone. Completion of the questionnaires is obligatory, i.e. the enterprises must return a completed form. Some enterprises fail to meet this obligation. In such situations, Danmarks Statistik sends a registered letter in which it points out that if the information required is not returned within a week, it will notify the police in the area in which the enterprise is situated, requesting that a fine be issued.

In the questionnaire, each enterprise is asked to separate its turnover including VAT into 1) sales to private individuals and 2) sales to institutions, enterprises and for export. It is sales to private individuals that are defined as retail sales. They include repairs carried out at the premises of the enterprise in question. For example, watch repairs are included in the total sales of clock- and watchmakers. Sales to institutions, enterprises and for export comprise large deliveries on special terms to military barracks, schools and other institutions, and all kinds of wholesalers.

Supermarkets, variety and department stores sell a wide variety of goods. In order for a summary to be made of changes in sales by major product group, the firms in the three branches are requested to separate their sales into three groups: "food, beverages and tobacco and convenience goods", "clothing, footwear etc." and "other consumer goods". If the enterprises are unable to submit accurate breakdowns, they are asked to estimate a breakdown of sales.

The data submitted undergo a probability check for errors. If sales are markedly different from the figures sent in previously, the enterprise is asked to check whether the sale figures submitted are accurate. It is assumed that not all errors on forms sent in will be detected, and therefore the statistics may be subject to a certain amount of uncertainty.

- *Maintenance of the sample.*

Owing to the strict reminder procedure, only very few enterprises do not return the completed questionnaire.

The sample is changed/renewed every third year according to schedule. New enterprises are not included in the current sample. These are enterprises established after the reference date for selection of the sample. New outlets in already established enterprises are not included, as these are generally automatically included in the total turnover of the enterprise in question, and since the great majority of enterprises with two or more outlets take part in the survey, sales from the new outlets are included in the turnover figures returned by the enterprise.

To the extent that new enterprises generate significant sales which are not matched by an equivalent fall in sales by enterprises closing down, which are not included in the sample, the non-inclusion of these new enterprises will result in an underestimate of sales figures in the retail sales index.

All in all, it is likely that, as a result of the procedures for handling changes in the population and sample, movements in sales figures in the retail sales index will be underestimated. During periods when business trends are positive, when a relatively large number of new enterprises are being set up, the underestimate would be greater than in other periods. The scale of the underestimate cannot be calculated accurately, since no records exist that precisely describe the parameters affecting the over- or underestimation. Comparisons have to be made all the time, therefore, between movements in the retail sales index and other sources describing private consumption.

- *Method of calculation*

The calculations are based on the returns and total basic sales figures. The latter are the average monthly retail sales inclusive of VAT for the year forming the basis for the sample selection. The calculation is made for each stratum by multiplying the quotient which consists of the ratio of total sales in the sample in the current month and the corresponding basic sales by the total basic sales figures for the total number of enterprises in the sampling frame in the stratum in question.

In the ongoing monthly statistics, the calculated sales are converted to a value index. In order to obtain an appropriate expression of changes in volume, the value indices are converted to fixed prices via a correction for inflation. Volume indices are not calculated at branch level but solely on the basis of an appropriate product breakdown into food, beverages and tobacco and convenience goods, clothing etc. and other consumer goods. For the publication of the volume index for the main product groups, the figures are also seasonally adjusted.

Since the survey is sample-based, some uncertainty attaches to the results. For total sales, the uncertainty is considered small, since coverage is extensive. There is, however, a risk of a higher level of sampling uncertainty when it comes to individual branches, where coverage may be low. Any assessment of changes in the individual branches based on monthly figures will therefore be uncertain, especially for those branches in which many enterprises generate annual sales of under DKK 2.5 million, the minimum turnover for inclusion in the sample.

3.3 Measures of accuracy

4 Comparability

4.1 Comparability over time

The survey has been carried out since 1939, since when the sample selection, calculation procedures and base periods have been adjusted many times. Since the primary aim is to provide an indication of short-term business trends, the statistics are not suitable for use as time series data over a long period.

4.2 Comparability with other statistics

Other business trend statistics also show movements in retail trade. Below is a brief description of the relationships between the retail sales index and a number of other statistics which can be used to assess movements in retail sales.

- *VAT statistics.* In addition to being a quarterly total count, VAT statistics differ from retail sales index statistics in that different sales and unit concepts are used. In the VAT statistics, total sales are total domestic sales by the enterprises which, according to the business register, have retail sales as their main activity. In the retail sales index, sales cover only those to private individuals in the above-mentioned branches.

In the VAT statistics, the branch definition is based on the unit paying VAT. Large units with different types of activity can choose to pay VAT via a single unit, and total sales are therefore allocated to the branch linked to the unit in question.

VAT statistics are based on current payments of VAT. This means that changes in the population (new enterprises added, existing enterprises closing down and existing enterprises changing branch out of or into retail trade) in principle have an immediate effect on sales figures. The same is not the case with the retail sales index.

- *Consumption of goods in the national accounts statistics..* The quarterly national accounts state private consumption, including household consumption of product types traded in enterprises whose sales are measured in the retail sales index (approximately 40% of total private consumption). In the national accounts statistics, figures are given for quarterly changes in consumption by product type.
- *Other statistics.* Apart from the above statistics which can be used to assess changes in retail trade as a whole, a number of other statistics cover certain areas of private consumption:

- annual sample-based statistics giving the distribution of sales in the motor vehicles branch;
- for assessments of business trends, monthly statistics of sales of newly-registered motor vehicles, based on information from the Central Register of Motor Vehicles;
- annual sample-based statistics showing sales in a number of service trades (e.g. retail sales in personal computers etc, wholesale trade in office machinery, etc.).

A number of branch organisations within retail trade prepare statistics on sales on the basis of data from their own members.

4.3 Consistency of provisional and final statistics

The figures published in *Nyt* are based on a high percentage of returned questionnaires, and hence there are usually only minor differences between the preliminary and the final figures.

5 Accessibility

5.1 Forms of dissemination

Nyt fra Danmarks Statistik, *Generel erhvervsstatistik* (*Statistiske Efterretninger*), *Konjunkturstatistik* and *Danmarks Statistikbank*.

5.2 Basic material: storage and usability

Basic material (in schematic and electronic form) is kept for approximately two years.

5.3 Documentation

The present method is described in more detail in *Statistiske Efterretninger, Generel Erhvervsstatistik og handel* 1998:4.

5.4 Other information

Declaration of contents, household budget survey (FU)

0 Administrative information about the statistical product

0.1 Name
Household budget survey [Danish abbreviation FU]

0.2 Heading
Incomes, consumption and prices

0.3 Responsible authority, office, person, etc.
Income and Consumption
Bo Møller, tel. 39 17 34 11, e-mail: bom@dst.dk

0.4 Purpose and history
The survey has been conducted at varying intervals since the 19th century. As from 1994, there have been substantial methodological changes.
Similar surveys are carried out in most other countries.
The survey provides information on the economic conditions of private households and thus statistics which illustrate living standards as well as being purely economic.

0.5 Users and application
In addition to serving the general public interest, the survey has a wide range of uses:
- internally in Danmarks Statistik for the compilation of national accounts and prices;
- planning by government bodies and analyses of the consequences of new legislation etc;
- research in many areas;
- marketing purposes;
- internationally, where Eurostat is particularly active in compiling figures which are comparable from one country to another.

0.6 Sources
The survey is based on a sample.
Three main data sources are used: a comprehensive interview with the households taking part, a detailed diary and information from various registers.

The interview covers, among other topics, the fixed payments made by the households, major expenditure, stocks of consumer durables, the use of healthcare, childcare and education systems, certain incomes and pension schemes.

The detailed diary-keeping means that households write down every single expense over a period of two weeks. This information is used to capture the more common daily expenditure and ensure total coverage.

The most important part of the register-based information is on incomes.

0.7 Legal authority for data collection

Data are collected under the Act on Danmarks Statistik.
The survey is voluntary for households.

0.8 Response burden

Participation in this survey is voluntary.
Around 1 000 households (effectively) take part every year.
Data from three years are put together to form a single sample of about 3 000 households.
Households taking part are visited twice, each visit taking about one hour. They also keep accounts for two weeks, and so the total burden is quite large.

0.9 EU Regulation

No direct regulation exists, but the Regulation on the harmonised index of consumer prices indirectly assumes that some kind of household budget survey is carried out.

1 Contents

1.1 Description of contents

The survey gives detailed information on the economic conditions of private households. The following main topics are covered in an exhaustive and comprehensive fashion:

1. Consumption
2. Incomes
3. Stock of consumer durables
4. Use of health services, education and childcare services
5. Pension schemes
6. Direct taxes
7. Taxes paid on imports and production
8. Indirect public subsidies (where households do not pay the full price for the services mentioned under 4).

This information can then be combined in a variety of ways with background information on the households in question, including

Size and composition of the household
Household income
Housing conditions
Employment etc.
Level of education
Region
Etc.

1.2 Statistical concepts

The typical statistics from the survey are in the form of averages per household within a given type of household.
Many other concepts can be used for more specific purposes, for example consumption per unit of consumption (weighted by equivalence), consumption per person, total consumption in the country, etc.

2 Time

2.1 Reference period

Data are collected over a period of three years, so the real reference period is this three-year period.
To make it easier to use the data, all figures are recalculated to the level in the middle of the three years, so that for practical purposes the reference period for flows (consumption, income, etc.) may be taken to be a specific calendar year and for stocks (composition of households, housing, etc.) the end of the same calendar year.

2.2 Date of publication

The statistics are updated annually.

Publication date is a good two years after the reference year (i.e. the middle of the three years covered by each survey).
It is therefore one year after the last of the three years in question.

In addition, special articles are published annually in *Indkomst*, *forbrug og priser* [Income, consumption and prices] (*Statistiske Efterretninger*) with a more detailed analysis of a selected area. These articles are published around 2½ years after the reference year.

2.3 Punctuality

Updates of the survey results will normally be available in February each year.

2.4 Frequency

Data are collected continuously.
Data from three years are recalculated to cover the middle year.
Annual updating means that the earliest year is removed and a new year added, and at the same time there is a recalculation so that the data refer as closely as possible to the middle year.
Comparisons between two annual estimates cannot directly provide any information about changes from one year to the next, however, since, as already mentioned, only around one-third of households change.

3 Accuracy

3.1 Overall accuracy

Because of the large number of different data collected in very different ways, it is not possible to give information on the overall accuracy of the statistics.
Data collected from the diary-keeping will be more inaccurate than data from the interviews (the diaries cover just 14 days whereas the interviews normally cover a 12-month period).
Data for smaller groups of households will be more inaccurate because of sampling errors.

3.2 Sources of inaccuracy

Many sources of inaccuracy exist, including:
General sampling errors. The survey covers around 3 000 households.
Errors and omissions in information from the households.
Errors and omissions in the registers used.

3.3 Measures of accuracy

Since there are many other, unquantifiable forms of uncertainty, in addition to sampling uncertainty as such, and since at the same time the uncertainty varies considerably in different parts of the survey data, it has not been thought appropriate to carry out uncertainty calculations.

4 Comparability

4.1 Comparability over time

As from the start of the new survey in 1994, the data for the various years will be comparable, with no particular problems.
Comparisons back over time with previous household budget surveys (the latest being the 1987 survey) are somewhat difficult in that the definition and classification of consumption have been radically revised, the content of other survey concepts has changed and the methods of data collection etc. have also been reorganised to a large extent.
A more detailed description of comparison problems – including quantification – can be found in *Indkomst, forbrug og priser 1998:11*.

4.2 Comparability with other statistics

The aim is to use the classifications etc. of the national accounts wherever possible, but with a few necessary differences. The methods in these two sets of statistics are, however, very different, and some of the figures calculated are more easily harmonised than others.
The classification of consumption, which is based on the international COICOP classification, is largely the same as the classification used in the consumer price figures.

It is difficult to make comparisons with general population statistics since the definition of households in the household budget survey is different: the economic unit as decided by the household members themselves, as opposed to the household in the general population statistics, which can be derived from register-based information.

4.3 Consistency of provisional and final statistics

No provisional figures are produced.

5 Accessibility

5.1 Forms of dissemination

Nyt fra Danmarks Statistik and *Indkomst, forbrug og priser* (*Statistiske Efterretninger*).
Annual publications: *Statistisk årbog* and *Statistisk tiårsoversigt*.

Eurostat also publishes (at present roughly every five years) data from the Danish household budget survey along with data from the surveys of the other countries. But these Eurostat publications do not always use exactly the same classifications etc. as in the national publications, since the aim is comparability with other Member States.

5.2 Basic material: storage and usability

The basic survey figures – i.e. individual data on the households taking part – are stored in the form of SAS data sets on the PC network.
On the basis of the microdata, special tabulations etc. can be produced.

It is also possible for researchers to access the microdata under certain restrictive conditions.

A special brochure has been produced about user service possibilities.

5.3 Documentation

The general documentation is published in *Statistiske Efterretninger, Indkomst, Forbrug og priser*, [Income, Consumption and Prices] in connection with the main publication of the survey results.

Comprehensive and detailed documentation is published in the book entitled *Forbrugsundersøgelsen, Metodebeskrivelse. Fra dataindsamling til offentliggørelse* [The Household Budget Survey, methodological description, from data collection to publication], Danmarks Statistik, 1999.

5.4 Other information

Other information can be obtained by contacting the Household Budget Survey unit.

Declaration of contents, census of buildings, 1 January

0 Administrative information about the statistical product

0.1 Name
Census of buildings, 1 January

0.2 Heading
Construction and housing

0.3 Responsible authority, office, person, etc.
Manufacturing and Construction
Niels Otto Lindskrog, tel. 39 17 33 17, e-mail: nol@dst.dk
Jesper Lauritzen, tel. 39 17 31 86, e-mail: jel@dst.dk

0.4 Purpose and history
The purpose is to produce statistics on the total stock of buildings.
This became possible when the central register of buildings and dwellings (BBR) was set up on 1 April 1997.
Danmarks Statistik published tables of the stock of buildings as of 1 April 1977 and 1 January 1981, and has produced figures every year since 1 January 1986.

0.5 Users and application
Users: municipalities, counties, government departments, the press, private enterprises and individuals.
Application: public and private planning, education and public debate.

0.6 Sources
The central register of buildings and dwellings (BBR).

This was set up in 1977 (Act No 243 of 12 May 1976) to ensure that there was systematic registration of buildings and housing for the use of both central and local government administration and planning. The main uses were first of all for the public tax assessments of real estate and the population and housing census. Various other purposes, mainly administrative ones at municipal level, have since been added.

0.7 Legal authority for data collection
Danmarks Statistik Act, § 6.
According to the BBR Act (cf. above), the municipalities are obliged to set up and update a register of buildings and dwellings and business units.

0.8 Response burden

None.

0.9 EU Regulation

None.

1 Contents

1.1 Description of contents

The statistics are a total census as at 1 January. Small buildings (garages, car-ports and outhouses) are not included.
The statistics describe the stock of buildings analysed by type of use, size, ownership, heating installation, roof covering and external cladding materials, year of construction and water and drainage installations.

1.2 Statistical concepts

The statistical unit is the building.

Definition of a building:

A building is defined as a coherent construction built on a separate piece of real estate, essentially using uniform materials and with approximately the same number of storeys. In addition, there must be entrance facilities from the street.

Area of buildings:

All areas are measured to the outer edge of outside walls or adjoining roof areas.
The areas of roof spaces which cannot be used as living or business areas because of low rafters etc. (non-usable attic) and of semi-basements are not included.

The built area is equal to the area of the ground floor and is measured to the outer edge of the outer walls. Open terraces, open balconies and entrance areas are not included.

The area above the ground excluding attics is equal to the sum of the areas of the various storeys (not including basements).

The utilisable attic area consists of a used and an unused area.

The total basement area is the area of the storey(s) below the ground floor.
The total area of the building equals the sum of the area above the ground, the utilisable attic area and the basement area.

The living area is that part of the total area of the building which is used for residential purposes.

The business area is that part of the total area which is used for business purposes.

Main use of the building:

It is the actual use which should be registered. If the building is used for more than one purpose, the use which takes up the greatest space is registered. It is not possible at present to differentiate between buildings for office use and buildings for commercial purposes.

External cladding materials

These are the materials used for the outside surface of the building. For example, a building with a concrete wall and a facing wall of bricks will be registered as brick. If the outer walls consist of various different materials, the material taking up the largest area is registered.

2 Time

2.1 Reference period

The reference date is 1 January.

2.2 Date of publication

The statistics are published annually. Summary information is published in *Nyt fra Danmarks Statistik* in the July of the census year.
More detailed figures are published in the series *Bygge- og anlægsvirksomhed* [Construction] (*Statistiske Efterretninger*).

2.3 Punctuality

The buildings census is based on the same data delivery from the municipalities as the housing census, i.e. the delivery date is just under four months after the reference date, and so a realistic publication date is 7 to 8 months after the reference date.

2.4 Frequency

Annual.

3 Accuracy

3.1 Overall accuracy
There has never been any survey of the overall accuracy of the BBR, but there are very few unknown variables.

According to the rules and regulations laid down by the Housing Ministry, public authorities and owners of registered units have to provide the information used to maintain the register. This means that owners are obliged to ensure that the content is accurate and up-to-date.

In addition, extensive administrative use of the register by the municipalities ensures that data quality is generally high.

3.2 Sources of inaccuracy
Since the information in the BBR was originally collected in 1977 from the owners of real estate, the figures on areas and year of construction may be subject to errors in the case of older buildings, especially if the building has not subsequently been the subject of a building permit etc. This is due to the lack of accurate data from the owners back in 1977.

3.3 Measures of accuracy
None.

4 Comparability

4.1 Comparability over time
The statistics have the same basis back to 1 January 1986, but with the following proviso:

The ownership information in the BBR was not updated with information from the ESR [real estate taxation register] on changes in ownership connected with transfers of ownership (sales) during the period 1981-1987, but has only included changes which arose from the issue of municipal building permits etc. Since January 1988, there have been monthly updates of ownership via the ESR.

4.2 Comparability with other statistics
For various reasons, complete comparability with the construction statistics figures for new buildings (based on the BBR register changes) in the individual years and the buildings census information on year of construction is not possible.

- The statistics on building stocks contain information on the number of buildings and their size as at 1 January, with an indication of the year of construction. This means that the number of buildings and the total area for a given year of construction are obtained as additions minus deductions since the last census. The statistics on the number of buildings completed and the areas of those buildings are an indication of completed

construction projects (including additions to existing buildings and rebuilding) in a given calendar year, i.e. the figures are gross additions.
- Changes in the use of the building, for example, are entered directly in the BBR provided that no municipal building permit is required.
- The time horizon for the estimate of construction projects completed in a given year is considerably (over one year) longer than for the buildings census.

4.3 Consistency of provisional and final statistics
Only final statistics are published.

5 Accessibility

5.1 Forms of dissemination
Nyt fra Danmarks Statistik, *Bygge- og anlægsvirksomhed* (*Statistiske Efterretninger*) and *Danmarks Statistikbank.*
Annual publications: *Statistisk årbog.*

5.2 Basic material: storage and usability
For each individual building, the following information is stored on disk:

Identification and geographical breakdown:
- Address (municipality number, road number, house number/letter)
- Property identification number
- Building number
- Postal number
- Parish number
- Town number.

Building information:
- Use of the building (all-year-round residence, production, office, trade and liberal professions, cultural purposes, education and hospitals, leisure)
- Year of construction
- Type of heating installation
- Type of roof and external cladding materials
- Area in square metres
- Number of dwellings in the building
- Number of storeys.

Information on property:
- Type of ownership
- Water and drainage installations.

This information can be combined in a variety of ways for statistical estimates and analyses.

5.3 Documentation

A description of the variables in the BBR can best be found in the "BBR instruks" produced by *Kort- og Matrikelstyrelsen*, which also gives guidelines on how the municipalities should report for the register, legal basis, etc.

Other variables and the record layout are documented in TIMES.

5.4 Other information

Declaration of contents, statistics on rent

0 Administrative information about the statistical product

0.1 Name
Statistics on rent [housing rentals]

0.2 Heading
Incomes, consumption and prices

0.3 Responsible authority, office, person, etc.
Manufacturing and Construction
Niels Otto Lindskrog, tel. 39 17 33 17, e-mail: nol@dst.dk

0.4 Purpose and history
The purpose is to produce statistics monitoring the average rents for housing with different characteristics on the reference date.
Before 1981, information on rentals was compiled as part of the questionnaire-based population and housing censuses which were carried out every five years until 1970.
Since the BBR has been set up, information has been collected, primarily for property assessments, in 1981, 1986, 1991, 1995 and 1999.

The statistical office of the municipality of Copenhagen began to compile information on rents in 1880. In 1895, the compilation was expanded to cover the municipality of Frederiksberg and in 1901 Gentofte.
With the 1911 population census, Danmarks Statistik also collected information on provincial towns and in 1920 100 parishes with substantial urban areas were included in the census.
Not until 1955 was information collected for all Danish municipalities. The data were published only in a processed version covering a representative 10% sample.

0.5 Users and application
Users: municipalities, counties, government departments, organisations, the press, lawyers, private enterprises and individuals.
Application: public and private planning, education, public debate and in connection with tenancy disputes.

0.6 Sources
The Central Register of Buildings and Dwellings (BBR).

This register was set up in 1977 (Act No 243 of May 12 1976) to provide for the systematic registration of information on buildings and housing for use by both central and local government administration and planning. The main purposes were property assessment and the population and housing censuses. Several other purposes were later added to use of the register, primarily administration at municipal level.

The information on rents is collected from owners and recorded in the BBR for each individual address.

0.7 Legal authority for data collection

Act on the assessment of real estate in Denmark;
Act on Danmarks Statistik.

0.8 Response burden

None.

0.9 EU Regulation

Commission Decision 309/95 states that information on rents should be included in the calculation of the output value of dwelling services in the national accounts.

1 Contents

1.1 Description of contents

Information on rents is collected from the owner for the following categories of property:

- Properties which are purely residential, with three or more units
- Residential and commercial properties with three or more units
- Residential and commercial properties owned by municipalities
- Owner-occupied flats which are sub-let.

Private cooperative flats are not included in these statistics, since in this case the tax on dwellings is not considered to be rent.
The statistics give information on the level of rent by type of ownership, year of construction, size, facilities and situation (towns).
Up to now, the information on rents, which also includes rents for commercial units and buildings, has been used only for statistics on housing rentals.

1.2 Statistical concepts

The statistical unit is the actual dwelling (unit with own kitchen).

Dwelling
This is defined as a cohesive area in a building, with its own entrance and own address.

Area
The area of a dwelling is measured to the outside of the exterior walls or adjoining roof surfaces. A proportional share of access areas (staircases etc.) is included in the area of a flat in a block of flats.
The area of the dwelling may possibly include areas used for commercial purposes.

Rent
This is the rent converted to all-year-round rent which the owner is lawfully entitled to claim on the reference date, excluding payment for heating.

In most cases, rents are shown in the statistics as annual rents in kroner per m2.

Urban area
An urban area is defined as a cohesive built-up area which, on the reference date, has at least 200 inhabitants; "cohesive" means primarily that the space between the houses is under 200 metres, unless it is used for public parks, cemeteries, industrial sites, etc.

2 Time

2.1 Reference period
This is an ad hoc analysis. The authorities responsible for property assessment decide on the reference date and the statistics are normally published around one year after the end of the reference period.

2.2 Date of publication
Around one year after the end of the reference period.

2.3 Punctuality

2.4 Frequency
The information is used for general property assessments.
The date of the next data collection has not yet been fixed.

3 Accuracy

3.1 Overall accuracy
The information on rents is collected from the owners in two ways:

1. Owners may, if they wish, transmit data electronically to the municipal data centre.
2. Forms are printed by the municipal data centre, which are then, through the municipalities, mailed to the owners of the properties concerned.

Both the municipal data centre and the municipalities carry out probability checks.

There has never been an in-depth survey of the accuracy of the BBR, but the degree of uncertainty for the individual variables is very low.

Public authorities and the owners of registered units are obliged, according to rules laid down by the Ministry of Housing, to report information for the maintenance of the register. This means that the owner is obliged to ensure that accurate, up-to-date figures are given.

In addition, extensive administrative use of the information at municipality level ensures that quality is generally high.

3.2 Sources of inaccuracy

The municipalities have a time limit (maximum 3 months) for checking and, if necessary, correcting the data reported.

Since the information in the BBR was originally collected in 1977 from the owners of the property, there may be some uncertainty about the area and year of construction of older buildings which have not since been the subject of any building permit etc, since the owners in many cases did not have reliable information on these variables.

3.3 Measures of accuracy

The statistics are available on the same basis back to 1 January 1981. For earlier dates, information is available in publications on the population and housing censuses.

These censuses only collected information on dwellings which were occupied, whereas the current statistics also include information on vacant dwellings.

4 Comparability

4.1 Comparability over time

Yes.

4.2 Comparability with other statistics

No.

4.3 Consistency of provisional and final statistics

Only final statistics are published.

5 Accessibility

5.1 Forms of dissemination
Nyt fra Danmarks Statistik and *Indkomst, forbrug og priser* [Income, consumption and prices] (*Statistiske Efterretninger*).
Annual publications: *Statistisk årbog*.

5.2 Basic material: storage and usability
For each individual housing unit, the following information, *inter alia*, is stored on magnetic tape:

Identification and geographical area
Address (municipality number, road number, house number/letter, floor, door number)
Property number
Building number
Town code (in 1995 and 1999), see the census of 1 January.

Information on the dwelling:
Type of dwelling (detached house, terraced house, block of flats, etc.)
Type of ownership
Year of construction
Type of heating installation
Toilet, bathroom and kitchen facilities
Owner-occupied/let
Size in square metres
Number of rooms (excluding kitchen)

Annual rent in kroner.

This information can be combined in a variety of ways for statistical reports and analyses.

5.3 Documentation
The best description of the individual variables in the BBR is in *Kort- og Matrikelstyrelsen's* "*BBR-instruks*", which also gives guidelines on how the municipalities should report for the register, the legal basis, etc.

5.4 Other information
None.

Declaration of contents, changes in rents (housing)

0 Administrative information about the statistical product

0.1 Name
Changes in rents (housing)

0.2 Heading
Incomes, consumption and prices

0.3 Responsible authority, office, person, etc.
Public Finances and Prices
Merete Nielsen, tel. 39 17 34 59, e-mail: mrn@dst.dk

0.4 Purpose and history
The purpose of the statistics is to measure changes in rents for housing.
The survey has been carried out since the end of the 1950s. Up to 1982, the information was collected via interviews with households in the dwellings selected. Since a new sample was drawn in the autumn of 1982, questionnaires have been sent to the owners or administrators of the dwellings.

0.5 Users and application
The information is used to calculate sub-indices in the consumer and net price indices and the HICP (the EU's harmonised index of consumer prices).

0.6 Sources
The rent survey is based on a sample of approximately 4 200 dwellings.

0.7 Legal authority for data collection
Act on Danmarks Statistik, §11.

0.8 Response burden
The response burden is 0.2.

0.9 EU Regulation
The rent survey is covered by the same regulations as the HICP.

1 Contents

1.1 Description of contents
The statistics provide information on changes in rents, both including and excluding rent subsidies. For use in the consumer price index, average rent increases are measured exclusive of subsidies. For the net price index, the measure is the increase including the subsidy.

1.2 Statistical concepts
Units and population
The population consists of flats and houses which are let and cooperative flats (multi-ownership). The rent is for a particular dwelling.

The sample - from 1982 - is maintained by adding 40 newly constructed flats every year.

Variables

The change in rents before the subsidy and after the subsidy.

Statistical measure

The increase in rents when rental terms remain unchanged from January to July and from July to January.

Groupings

None.

2 Time

2.1 Reference period
End of January and end of July.

2.2 Date of publication
The statistics are published twice a year approximately six weeks after the end of the reference period.

2.3 Punctuality
The statistics are published according to schedule.

2.4 Frequency
Twice a year.

3 Accuracy

3.1 Overall accuracy
Overall accuracy is considered to be acceptable.

3.2 Sources of inaccuracy
One source of inaccuracy is the fact that the sample is poorly maintained as regards the form of heating variable used for stratification.

Estimates frequently have to be made of the share of total rents attributable to improvements which have been carried out.

The sample constitutes approximately 0.4% of the population.

Collection/measures
The following information is collected on questionnaires:

- Monthly rental/housing tax during the census month excluding payments for heating, electricity and other special services (garages, parking spaces, etc.).
- If a rent increase is due solely or partly to improvements or modernisation, the respondent is asked to state how large a share of the increase is due to the improvement and what the improvement consists of.

Non-response
Insignificant.

Model assumptions
The sample represents the population.

3.3 Measures of accuracy
Not available.

4 Comparability

4.1 Comparability over time
The statistics have been compiled in the same way since 1982.

4.2 Comparability with other statistics
There are no other statistics covering this field.

4.3 Consistency of provisional and final statistics

5 Accessibility

5.1 Forms of dissemination
Nyt fra Danmarks Statistik.

5.2 Basic material: storage and usability
The questionnaires are discarded after 2 years.

In computer form, only results from the latest survey are available, since older data sets are overwritten for each survey.

5.3 Documentation
The method of data collection and processing of the survey figures is described in the publication "*Stikprøveundersøgelser i Danmarks Statistik*" [Sample surveys in Danmarks Statistik] published by Danmarks Statistik in 1989.

5.4 Other information

Declaration of contents, EU trade (Intrastat)

0 Administrative information about the statistical product

0.1 Name
EU trade (Intrastat)

0.2 Heading
External trade

0.3 Responsible authority, office, person, etc.
External trade.
Peter Ottosen, tel. 39 17 33 25, e-mail: pot@dst.dk
Rewal Schmidt Sørensen, tel. 39 17 30 21, e-mail: rss@dst.dk

0.4 Purpose and history
The statistics provide information on Denmark's total trade in goods (imports and exports) with other EU Member States, at detailed commodity level.
They were introduced at the start of the EU Single Market on 1 January 1993. Previously, these flows of goods were analysed via customs and shipping documents reported by enterprises to *Told og Skat*.

0.5 Users and application
Public authorities, private organisations and firms, the press and individuals. Detailed figures in a breakdown by commodity and country are used by trade and industry for market analyses.

0.6 Sources
Monthly reports from approximately 10 800 firms.

0.7 Legal authority for data collection
Council Regulation (EEC) No 3330/91 of 7 November 1991 on the statistics relating to the trading of goods between Member States, with subsequent amendments and addenda. Act on Danmarks Statistik and Consolidated Act No 1190 of 21 December 1992 from the Ministry of Economic Affairs.

0.8 Response burden
161.4 man-years in 2000.

0.9 EU Regulation
Council Regulation (EEC) No 3330/91 of 7 November 1991 on the statistics relating to the trading of goods between Member States, with later amendments and addenda.

1 Contents

1.1 Description of contents
The statistics show Denmark's imports and exports of goods from/to the other European Union countries, in a breakdown by partner country and approximately 10 500 different goods recorded in terms of value, net weight in kilograms and/or supplementary units. Quarterly unit values and volume indices are also published at a more aggregate level (SITC chapters, but not broken down by partner country).

1.2 Statistical concepts
The statistics are prepared on the basis of reports from Danish enterprises with total annual imports and/or exports of goods to the value of DKK 1.5 million and DKK 2.5 million respectively. There are separate obligations to report for imports and exports.

For each commodity flow (imports or exports) and month, the following statistical information is gathered:
- Combined Nomenclature (CN) commodity code
- Partner country (imports = country of dispatch, exports = country of destination)
- Nature of the transaction
- Invoice value in Danish kroner (whole numbers)
- Net weight in kilograms and/or supplementary units, e.g. litres, individual items (if indicated in the CN).

The statistics are published at the most detailed level as totals of statistical value (estimated on the basis of invoice value), net weight and any supplementary unit for identical occurrences of product code and partner country. Some types of transaction are, however, shown separately (e.g. repair goods). Quarterly unit values and volume indices are published at a more aggregate level (SITC chapters, but not broken down by partner country).

For each commodity flow (imports or exports), grouping is primarily in terms of commodity group (e.g. all goods for which the first two digits are identical, i.e. chapter level). Various classifications are used for the grouping (CN, SITC Rev. 3, BEC and KONJ).

2 Time

2.1 Reference period
The month in which the goods are received (imports) or dispatched (exports) from/to another EU country.

2.2 Date of publication
The statistics are published monthly, but unit values and volume indices are published quarterly.

2.3 Punctuality
Always published on schedule, as announced at least one month in advance.

2.4 Frequency
Published monthly, with unit value and volume indices published quarterly.

3 Accuracy

3.1 Overall accuracy
The first publications of the external trade figures are subject to considerable uncertainty, since approximately 15-20% of the data are either missing entirely or have so many errors that they cannot be included at the time of publication. To make up for this, estimates have to be made. The figures for a given month are much more reliable in later publications, as estimates are made for missing reports via VAT figures. The final totals are considered to be very reliable, but not really at a detailed level.

3.2 Sources of inaccuracy
The figures for total imports and exports from/to EU countries are considered to be of high quality in the final compilation, as information can be added via estimates from information on VAT returns covering all transactions of goods between Denmark and other EU countries. However, the possibility that some companies give incorrect information on the VAT returns cannot be ruled out.

At detailed level, the reliability of the figures is affected by:
- the lack of reports from enterprises below the threshold limits;
- the lack of response from those who should report;
- imperfect returns from respondents;
- the submission of inconsistent information: the ratio of value and net weight in kilograms and/or supplementary units appears unlikely.

For lack of resources, it is not possible to examine all reports on which (probably) inconsistent information has been given .

3.3 Measures of accuracy

The uncertainty of the final import and export figures cannot be quantified, but various comparisons with alternative statistical sources do not indicate any systematic quality problem. Please see the paper *"Kvaliteten af udenrigshandelstallene"* [The quality of the external trade figures].

The uncertainty about the detailed figures in a commodity-country breakdown is on average around 10%, corresponding to the addition to the reports from the VAT figures.

4 Comparability

4.1 Comparability over time

Any gap in times series as a result of a change in collection methods etc. is corrected for via estimation, and therefore the external trade figures are comparable over time.

It goes without saying that data comparability does not apply at the most detailed commodity level, since the content of many product codes changes over time.

4.2 Comparability with other statistics

The external trade figures are comparable with several other sources:

- The partner country's recording of the same transaction (the mirror transaction). The comparison is hampered by differences in the level of value for the recording of imports and exports (cif and fob respectively).

- Payments in connection with external trade in goods. Differences in periodisation and valuation hamper comparisons.

- Information on EU purchases and sales of goods on the VAT returns. These statistics are not published but are used for the ongoing monitoring of the returns to INTRASTAT.

- For exports of manufactures, figures from manufacturing statistics on turnover on export markets. The comparison is made difficult by the fact that the manufacturing statistics records are not broken down by country.

4.3 Consistency of provisional and final statistics

Since the share of estimated figures is of the order of 15-20% when the statistics are published for the first time, there are a number of discrepancies between the first and final publications of external trade figures for any given month. The difference is around 0-5%.

5 Accessibility

5.1 Forms of dissemination

Nyt fra Danmarks Statistik (monthly), *Statistiske Efterretninger* (monthly and quarterly), *Statistikservice* (quarterly), *Konjunkturstatistik* (monthly) and *Danmarks Statistikbank* (monthly).
Annual publications: *Statistisk årbog*, *Statistisk tiårsoversigt*, *Danmarks vareimport og -eksport* [Denmark's imports and exports of goods] and *Statistik uden grænser* [Statistics across borders].

The external trade figures are published as follows:

Publication	Frequency	Scope
NYT fra Danmarks Statistik	Monthly	Summary tables
Statistiske Efterretninger	Monthly	Very detailed breakdown by country, 2-digit commodity grouping
Statistiske Efterretninger	Quarterly	Very detailed breakdown by country, BEC/KONJ commodity grouping + unit values and quantity index
StatistikService	Quarterly	Detailed figures broken down by commodity and country
Danmarks vareimport og -eksport	Annual	All countries, 2-digit SITC, totals 5-digit SITC
Statistisk årbog	Annual	Approximately as in *Statistiske Efterretninger*
Statisktisk Tiårsoversigt	Annual	Summary tables (plus index)
Konjunkturstatistik	Monthly	Slightly more detailed than in *Nyt*
DSTB	Monthly	Approximately as in *Konjunkturstatistik*
ESDB	Monthly	Detailed figures in a breakdown by commodity and country
Danmarks Statistikbank	Monthly	Detailed figures in a breakdown by commodity and country
Statistik uden grænser	Annual	Summary tables

Access to data is in accordance with Danmarks Statistik's standard terms for the products in question.

Data can also be supplied via special subscriptions, where subscribers receive selected data according to their requirements.

5.2 Basic material: storage and usability

In addition to the statistical material, cf. Section 1.2, the basic figures contain a range of identifier information (e.g. SE number) and a breakdown by nature of the transaction.

The identifier information, in particular, makes the figures suitable for comparisons with other economic statistics.

5.3 Documentation

The procedure used in compiling the external trade statistics is described in the text section of the annual publication.

The INTRASTAT system is described in: *Vejledning til INTRASTAT for 2000* [Guide to INTRASTAT for 2000].

The quality of the figures is analysed in the paper: *Kvaliteten af udenrigshandelstallene* [The quality of the external trade figures], which is updated quarterly.

The principles for the compilation of external trade statistics are laid down in the UN international guidelines: *International Merchandise Trade Statistics, Concepts and Definitions*, Statistical Papers, Series M No 52, rev. 2 (United Nations, New York 1998). Also available in a Danish translation with comments, Danmarks Statistik: *Metodemanual for udenrigshandelsstatistik* (Copenhagen 1999).

5.4 Other information

The Danish external trade figures are accessible via various international publications, e.g. from the OECD, UN, IMF and Eurostat, including Eurostat's COMEXT database (published on CD-ROM).

Declaration of contents, trade with the rest of the world

0 Administrative information about the statistical product

0.1 Name
Trade with the rest of the world

0.2 Heading
External trade

0.3 Responsible authority, office, person, etc.
External trade.
Peter Ottosen, tel. 39 17 33 25, e-mail: pot@dst.dk
Rewal Schmidt Sørensen, tel. 39 17 30 21, e-mail: rss@dst.dk

0.4 Purpose and history
The statistics provide information at detailed commodity level on changes in Denmark's trade in goods (imports and exports) with non-EU (third) countries. The statistics have been published regularly since 1838. Before the introduction of the EU Single Market on 1 January 1993, the statistical system also covered trade in goods with the EU countries.

0.5 Users and application
Public authorities, private organisations and firms, the press and individuals. Detailed figures in a breakdown by commodity and country are used by trade and industry for market analyses.

0.6 Sources
Customs and shipping documents (the Single Administrative Document) which are prepared in connection with imports and/or exports of all goods from/to countries outside the EU.

0.7 Legal authority for data collection
Council Regulation (EC) No 1172/95 of 22 May 1995 on the statistics relating to the trading of goods by the Community and its Member States with non-member countries, plus later amendments and addenda; Act on Danmarks Statistik and Consolidated Act No. 1190 of 21 December 1992 issued by the Ministry of Economic Affairs.

0.8 Response burden
None, since the statistics are based on customs and shipping documents.

0.9 EU Regulation

Council Regulation (EC) No 1172/95 of 22 May 1995 on the statistics relating to the trading of goods by the Community and its Member States with non-member countries, plus later amendments and addenda.

1 Contents

1.1 Description of contents

The statistics show Denmark's imports and exports of goods from/to non-EU countries. They are broken down by partner country (country of origin/country of dispatch for imports, country of destination for exports) and approximately 10 500 different goods recorded by value, net weight in kilograms and any supplementary units (e.g. litres, individual items or square metres). Unit values and volume indices are also published quarterly at a more aggregate level (SITC chapters, but not in a breakdown by partner country). Greenland's external trade statistics are also published.

1.2 Statistical concepts

The statistics are prepared on the basis of reports to *Told og Skat* in connection with imports and exports of goods to/from Denmark from/to non-EU countries. All transactions must be declared and therefore the statistics provide total coverage. For small transactions below the statistical threshold (DKK 6 500 and/or 1 000 kg; for exports to Greenland and the Faeroes, the statistical threshold is DKK 3 000 and/or 1 000 kg), a simplified declaration may be used. The external trade statistics for Greenland are prepared on the basis of the Danish figures for imports and exports from/to the country, plus a supplement in the form of data collected by Greenland's Home Rule customs.

For each commodity transaction (import or export), the following information, which is used in the external trade statistics, is collected:

- Combined Nomenclature (CN) commodity code or TARIC code (imports only)
- Partner country (country of origin/dispatch for imports, country of destination for exports)
- Procedure code
- Statistical value in whole Danish kroner (cif for imports and fob for exports)
- Net weight in whole kg
- Any supplementary units such as litres, individual items (if indicated in the CN)
- Mode of transport at the border.

Various other information is collected which is used primarily for fiscal purposes.

The statistics are published at the most detailed level as totals of statistical value, net weight and any supplementary unit for identical occurrences of product code and partner country transactions. However, transactions under certain procedure codes (for example, goods for/from repair and movements of goods between different stocks) are shown separately. In addition, unit values and volume indices are published quarterly at a more aggregate level (SITC chapters, but not in a breakdown by partner country). However, this does not apply to Greenland's external trade statistics.

For each flow of goods (imports or exports), groupings are based primarily on commodity groups (e.g. all goods for which the first two digits are identical, i.e. at chapter level). Various classifications are used for the grouping (CN, SITC Rev. 3, BEC and KONJ), and figures are also recorded for various groups of countries (EFTA, OECD, etc.).

2 Time

2.1 Reference period

The month in which the commodity is released by *Told og Skat* for import or export from/to a non-EU country.

2.2 Date of publication

The statistics are published monthly, but unit value and volume indices and Greenland's external trade statistics are published quarterly.

Around 9-10 weeks after the end of the reference month in *Nyt* and data banks. The external trade statistics for Greenland are published quarterly only in *Statistiske Efterretninger* and in annual publications.

2.3 Punctuality

Always published on schedule, as announced at least one month in advance.

2.4 Frequency

Monthly, but quarterly for unit values and volume indices and external trade statistics for Greenland.

3 Accuracy

3.1 Overall accuracy

The first publications of the external trade figures are subject to considerable uncertainty, since some of the items have so many errors that they cannot be included at the time of publication. To make up for this, estimates have to be made. The figures for a given month are much more reliable in later publications, and the final figures are considered to be very reliable, both in terms of totals and at detailed level.

3.2 Sources of inaccuracy

The final total figures may be considered to be of almost optimum quality.

At detailed level, the reliability of the figures is affected by the fact that:
- The breakdown by commodity of transactions below the statistical threshold must be estimated.
- A certain bias towards higher quality for import than for export figures is likely, as import transactions are subject to more thorough checks than export transactions.

3.3 Measures of accuracy

There are no figures for uncertainty at total level, but the distribution by commodity of transactions below the statistical threshold must be presumed to be a little imprecise. However, these items cover only around 2-4% of total trade with non-EU countries.

4 Comparability

4.1 Comparability over time

Any gap in times series as a result of a change in collection methods etc. is corrected for via estimation, and therefore the external trade figures are comparable over time.

It goes without saying that data comparability does not apply at the most detailed commodity level, since the content of many product codes changes over time.

4.2 Comparability with other statistics

The external trade figures are comparable with several other sources:

- The partner country's recording of the same transaction (the mirror transaction). The comparison is hampered by differences in the level of value for the recording of imports and exports (cif and fob respectively).

- Payments in connection with external trade in goods. Differences in periodisation and valuation hamper comparisons.

- For exports of manufactures, figures from manufacturing statistics on turnover on export markets. The comparison is made difficult by the fact that the manufacturing statistics records are not broken down by country.

4.3 Consistency of provisional and final statistics

A number of reports are inaccurate to such a degree that they cannot be included directly in the external trade statistics. At present, no adjustments are made for this, and therefore the provisional valuations will generally be underestimated by 0-2%.

5 Accessibility

5.1 Forms of dissemination

Nyt fra Danmarks Statistik (monthly), *Statistiske Efterretninger* (monthly and quarterly), *Statistikservice* (quarterly), *Konjunkturstatistik* (monthly) and *Danmarks Statistikbank* (monthly).
Annual publications: *Statistisk årbog*, *Statistisk tiårsoversigt, Danmarks vareimport og -eksport* [Denmark's imports and exports of goods] and *Statistik uden grænser* [Statistics across borders].

The external trade figures are published as follows:

Publication	Frequency	Scope
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StatistikService	Quarterly	Detailed figures broken down by commodity and country
Danmarks vareimport og -eksport	Annual	All countries, 2-digit SITC, totals 5-digit SITC
Statistisk årbog	Annual	Approximately as in *Statistiske Efterretninger*
Statisktisk Tiårsoversigt	Annual	Summary tables (plus index)
Konjunkturstatistik	Monthly	Slightly more detailed than in *Nyt*
DSTB	Monthly	Approximately as in *Konjunkturstatistik*
ESDB	Monthly	Detailed figures in a breakdown by commodity and country
Danmarks Statistikbank	Monthly	Detailed figures in a breakdown by commodity and country
Statistik uden grænser	Annual	Summary tables

Access to data is in accordance with Danmarks Statistik's standard terms for the products in question.

Data can also be supplied via special subscriptions where subscribers receive selected data according to their requirements.

5.2 Basic material: storage and usability

In addition to the statistical material, cf. Section 1.2, the basic figures contain a range of identifier information (e.g. SE number) and a breakdown by nature of the transaction.

The identifier information, in particular, makes the figures suitable for comparisons with other economic statistics.

5.3 Documentation

The procedure used in compiling the external trade statistics is described in the text section of the annual publication.

The quality of the figures is analysed in the paper: *Kvaliteten af udenrigshandelstallene* [The quality of the external trade figures], which is updated quarterly.

The principles for the compilation of external trade statistics are laid down in the UN international guidelines: *International Merchandise Trade Statistics, Concepts and Definitions*, Statistical Papers, Series M No 52, rev. 2 (United Nations, New York 1998). Also available in a Danish translation with comments, Danmarks Statistik: *Metodemanual for udenrigshandelsstatistik* (Copenhagen 1999).

5.4 Other information

The Danish external trade figures are accessible via various international publications, e.g. from the OECD, UN, IMF and Eurostat, including Eurostat's COMEXT database (published on CD-ROM).

Declaration of contents, balance of payments

0 Administrative information about the statistical product

0.1 Name
Balance of payments

0.2 Heading
National accounts and balance of payments

0.3 Responsible authority, office, person, etc.
National accounts
Poul Uffe Dam, tel. 39 17 34 91, e-mail: pud@dst.dk
Jytte Jeppesen, tel. 39 17 34 92, e-mail: jyj@dst.dk

0.4 Purpose and history
The balance of payments describes economic movements across the national border. It has been calculated for Denmark since 1934.

0.5 Users and application
Traditionally, the balance of payments statistics are some of the most important background information for the planning of the country's economic policy. One important user is thus the Ministry of Economic Affairs.

0.6 Sources
The statistics are prepared on the basis of external trade statistics and *Nationalbank* settlements statistics. Additional information from public authorities, banks and other business enterprises is used. Some of the sources are used as they stand while others are used as indicators of changes over time.

0.7 Legal authority for data collection

0.8 Response burden
None.

0.9 EU Regulation
The national accounts rest-of-the-world account, which is derived from the balance of payments, is prepared in accordance with Council Regulation (EC) No 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community (ESA 95) (OJ L 310, 30.11.96, p. 1).

1 Contents

1.1 Description of contents

The balance of payments records the value of economic transactions between Denmark and the rest of the world over a given period. Up to September 2000, the statistics also covered the Faeroes and Greenland.

1.2 Statistical concepts

The balance of payments can be divided into three main accounts, the current account, which shows income and expenditure, the capital account and the financial account, which shows how a deficit/surplus on current account is financed/spent, or transactions within these two accounts. The following items are entered under the current account: *goods, services, earnings and property income and current transfers.*

The most frequently used statistical measure is the balance on current account.

Since 1949, the compilation of the Danish balance of payments has been adapted to the form used by the IMF with the limitations imposed by the primary statistical material. In 1998, the compilation was adapted to the 1993 IMF balance of payments manual (fifth manual).

The balance is compiled according to the double-entry system. Every transaction involves both a credit and a debit entry. Use of this principle means that the balance of payments, i.e. all three main accounts taken together, will always be in equilibrium, i.e. that total income equals total expenditure apart from any inaccuracies in the statistical returns, the "errors and omissions".

2 Time

2.1 Reference period

In the balance of payments statistics, data referring to the month and the quarter are published.

2.2 Date of publication

Information about the balance of payments is published monthly.
The statistics are published approximately 45 days after the end of the reference period.

2.3 Punctuality

Exceptional delays in the publication of the statistics reflect delays in the appearance of the data used.

2.4 Frequency
Information about the balance of payments is published monthly.

3 Accuracy

3.1 Overall accuracy
The balance of payments is calculated mainly on the basis of the settlements statistics from the *Nationalbank* and external trade statistics.

The settlements statistics are a total count of payments to/from the rest of the world. The payments are recorded at the time of payment, and for goods only also after the date of the transaction. Thus both pre-payments and deferred payments are included in the monthly statistics.

For trade with the other EU countries (intra-EU trade), the external trade statistics are based on questionnaires filled in by Danish enterprises whose annual trade with other countries exceeds certain threshold values. Adjustments include those for enterprises whose trade is below the thresholds and for incorrect returns. Trade with countries outside the EU (extra-EU trade) is based on a total count of all trade, using customs data.

The statistics are revised on the basis of information from other statistics, such as the annual accounts of the shipping trade and international cooperation (EU, developing countries, etc.).

3.2 Sources of inaccuracy
The uncertainty about the calculation of Denmark's balance of payments increased after the introduction of the EU Single Market in 1993. The uncertainty has, *inter alia*, been linked to an increasing difference between total payments for goods according to the *Nationalbank's* settlements statistics and the values in external trade statistics. This problem was thoroughly investigated at detailed level in 1999-2000, to improve the quality of both sets of statistics.

3.3 Measures of accuracy
None are calculated.

4 Comparability

4.1 Comparability over time
Genuine balance of payments statistics have been prepared since 1934. As from 1949, the statements have been adapted to the form used by the IMF. Up to 1997, there are very long series for the main items without any noticeable breaks.

4.2 Comparability with other statistics

The Danish balance of payments are compiled according to the international standards outlined in the IMF's Balance of payments manual, cf. point 1.2.

In external trade statistics, imports are calculated cif whilst in the balance of payments they are calculated fob, deducting sea freight charges. In addition, *goods* are delimited slightly differently in the balance of payments statistics in that, *inter alia*, some small items not covered by current external trade statistics are included.

4.3 Consistency of provisional and final statistics

After the first publication of the balance of payments, the figures are continually adjusted as additional or corrected statistics become available. This supplementary information means that the final balance is not published until two to three years after the end of the reference year.

5 Accessibility

5.1 Forms of dissemination

Nyt fra Danmarks Statistik, *Nationalregnskab og betalingsbalance* [National accounts and balance of payments] (*Statistiske Efterretninger*) and *Danmarks Statistikbank.*
Annual publications: *Statistisk årbog* and *Statistisk tiårsoversigt*.

5.2 Basic material: storage and usability

5.3 Documentation

Summary information on the preparation of the balance of payments is given in connection with publication of the balance. More detailed information can be found in "*Metodologi for Danmarks Betalingsbalance*" ["Methodology for Denmark's Balance of Payments"], Eurostat, 1985 (sold out). The documentation is available in Danish, English and French.

5.4 Other information